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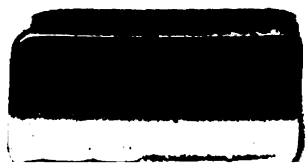
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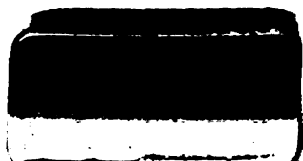
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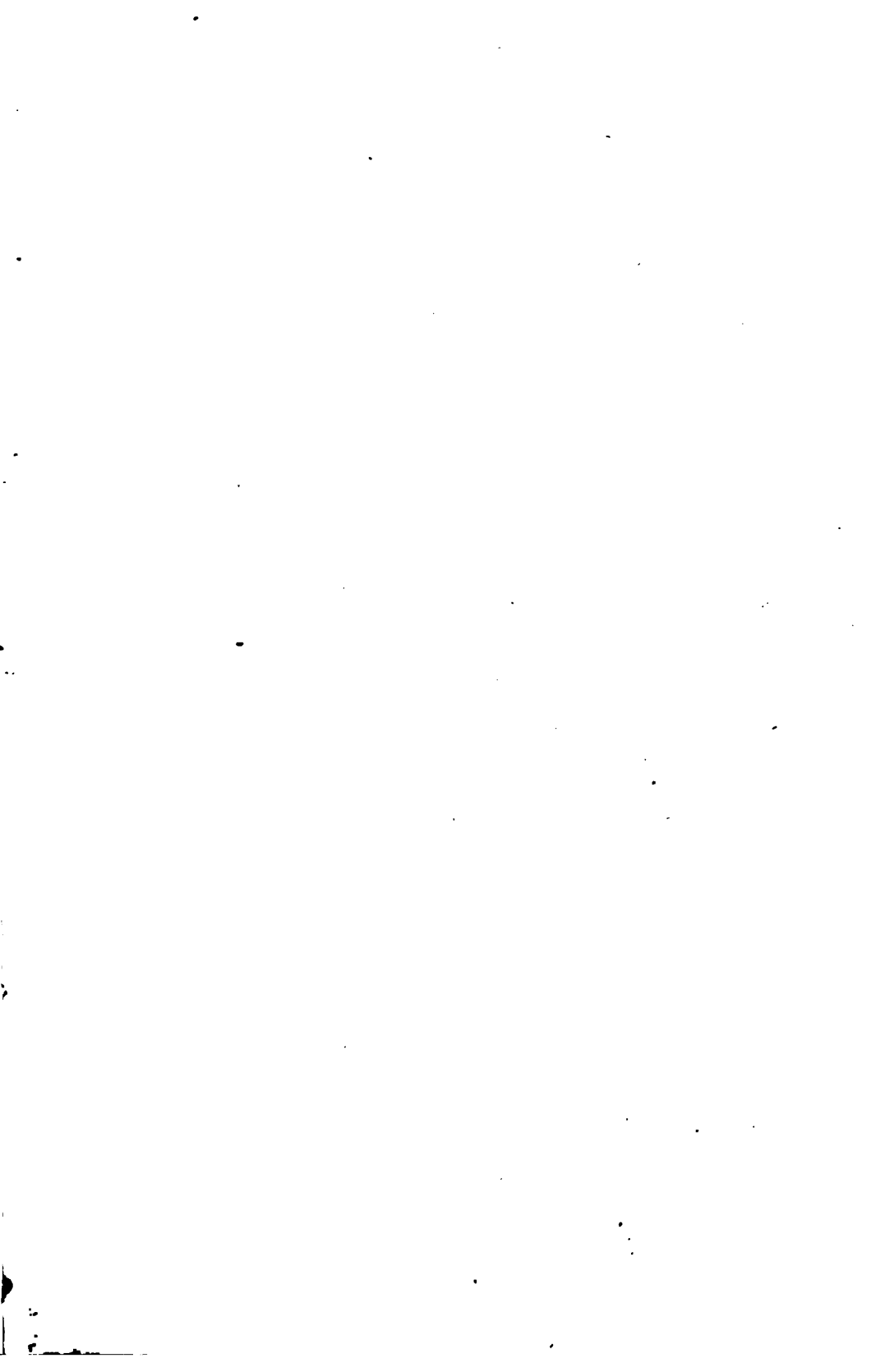
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LEGISLATIVE DOCUMENTS

SUBMITTED TO THE

Nineteenth General Assembly

OF THE

STATE OF IOWA,

WHICH CONVENED AT DES MOINES, JANUARY 9, 1882.

BUREN R. SHERMAN,	- - - - -	Governor.
ORLANDO H. MANNING,	- - - - -	Lieut-Gov. and President of the Senate.
JOHN A. T. HULL,	- - - - -	Secretary of State.
WM. V. LUCAS,	- - - - -	Auditor of State.
EDWIN H. CONGER,	- - - - -	Treasurer of State.
JAMES K. POWERS,	- - - - -	Register of State Land Office.
JOHN W. AKERS,	- - - - -	Superintendent of Public Instruction.
SMITH MCPHERSON,	- - - - -	Attorney-General.
GEO. R. STRUBLE,	- - - - -	Speaker of the House of Representatives.

VOLUME III.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1882.



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THIRD ANNUAL REPORT
OF THE
BOARD
OF
RAILROAD COMMISSIONERS,
FOR THE
YEAR ENDING JUNE 30, 1880.

STATE OF IOWA.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1880.

ANNUAL REPORT.

STATE OF IOWA,
OFFICE OF THE BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, IOWA, November 30, 1880.

To HONORABLE JOHN H. GEAR, *Governor of Iowa*:

IN accordance with the requirements of law, we have the honor to submit herewith the third annual report of the Board of Railroad Commissioners, showing the general traffic, earnings, operating expenses, and condition of the railroad companies doing business in Iowa for the year ending June 30, A. D. 1880, together with the returns of the several companies to this office, and tabulated statements therefrom.

No change has taken place in the organization or membership of the Board since the date of our last report. On the 12th January, 1880, J. S. Cameron, Esq., the efficient and able secretary of the Board, from its organization to that date, tendered his resignation and severed his connection with the Board. We deem it simply an act of justice to say that his services, owing to his knowledge and skill in railroad matters, were invaluable to the Board, and all its members regretted beyond expression his withdrawal from the work. We were, however, happy on his retirement in securing the services of E. G. Morgan, Esq., who was on the same day appointed secretary, and continues to act in that capacity.

We congratulate the people of the State upon the growing efficiency of its railroad service, and the rapid and harmonious solution of many difficult questions relating to the subject of transportation. Each year seems to bring the carrier and the producer to a clearer comprehension of the great truth that their interests are common and not adverse and conflicting. The unparalleled wealth of production, as is

CHICAGO, ROCK ISLAND & PACIFIC RAILROAD,
 PRESIDENT'S OFFICE,
 CHICAGO, November 24, 1879. }

J. S. CAMERON, *Secretary Board of Railroad Commissioners*:

DEAR SIR—Referring to the complaint of W. H. Dickey, of Centerville, a copy of which was sent to this office on the 10th inst., I have to say that this company, in common with most railroad companies of the West, have not been able to supply promptly all the cars called for. I fail to find, however, any evidence that the coal interest at Centerville has been discriminated against or suffered more than like interests from other points. Since the new wheat crop commenced to move, in August, the large advance in the price of grain has caused an unusual pressure for cars; and although the company have made large additions to their equipment this season, and are still adding new cars, it has been impossible to meet all calls as promptly as we desire to do. The difficulty has been further increased by "miners' strikes" at points where this company obtained a large portion of their coal without transporting.

We hope in the future to be able to lessen, if we do not entirely remove, all reasonable cause of complaint from shippers of coal at Centerville and elsewhere.

HUGH RIDDLE, *President*.

DES MOINES, December 2, 1879.

W. H. DICKEY, Esq., *Centerville, Iowa*:

DEAR SIR—Regarding your letter of October 29, 1879, in which you make complaint against the Chicago, Rock Island & Pacific Railroad Company, that it does not furnish you the number of cars you wish for your business as shippers of coal, the Commissioners direct me to say that a copy of your complaint was forwarded to Hugh Riddle, Esq., President of the C., R. I. & P. R. R. Company, and to give his answer in full, which appears below; viz. [Here was inserted the above letter of Hugh Riddle.]

Meanwhile Judge McDill, of the Board, has made a visit to your town and has interviewed the several coal miners and dealers. He found that considerable irregularity and inconvenience had been experienced of late by your coal dealers; that this inconvenience and irregularity originated in a strike among the miners, which had occasioned even greater embarrassment to the railroad company than to the dealers, since to keep its trains in regular movement it was obliged to haul coal for its engines long distances, using cars that had been designed for the general traffic of the road. In these interviews he failed to find any evidence of discrimination among dealers on the

part of the C., R. I. & P. R. R. Company, or any lack of effort on the part of that company to furnish all the facilities within its power to serve its patrons, and to lessen the embarrassments occasioned by said strike. He was pleased to hear from many of your dealers in coal the expression of an opinion that no further lack of cars was liable to occur at your place; and from the positive assurance in President Riddle's letter we may all look upon that opinion as one likely to be justified by the facts.

J. S. CAMERON, *Secretary*.

W. & J. FLEMMING VS. CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY, FILED NOVEMBER 10, 1879.

MCGREGOR, October 31, 1879.

To the Railroad Commissioners for the State of Iowa, Des Moines:

GENTLEMEN—We wish to call your attention to the freight charges from this point to the western part of the State of Iowa, and from Milwaukee, Oshkosh, Necedah and other points in Wisconsin on the line of the Chicago, Milwaukee & St. Paul Railway. The C., M. & St. Paul road crosses the Mississippi River at this place and runs west into Dakota. The freight rates on lumber from here to the western part of the State are exorbitantly high, and their rates across Wisconsin are correspondingly low. For instance, the freight on lumber from here to Sanborn, Iowa, 243 miles, is forty dollars per car of 20,000 pounds. From Milwaukee, 196 miles further, fifty dollars per car; from Oshkosh, 230 miles further, fifty dollars per car; and from Necedah, a place up in the backwoods of Wisconsin, 194 miles further, fifty dollars per car. You will see that they draw a car of lumber across the State of Wisconsin for ten dollars, and for drawing it not much over the same distance in Iowa they charge forty dollars. We fail to see why it should cost four times as much to draw lumber in Iowa as in Wisconsin (unless it is a penalty for being 200 miles nearer the western line of the State than Wisconsin manufacturers). The same difference of only ten dollars per car holds as far west as the railroad is now built; namely, Marion Junction, D. T., 330 miles west of here. Our rate is fifty dollars per car, and from Oshkosh, Wisconsin, 560 miles, the rate is sixty dollars per car.

Nearly our entire season's sawing of twelve million feet of lumber is now piled up here with no prospect of selling it with the present freight rates, except at a loss—which means to go out of the business. Our prices are lower than at any point on the Mississippi River, except La Crosse, and from one to eight dollars per thousand lower than at our neighboring town of Dubuque. In fact, we have been selling lumber to the Dubuque dealers for the last month. We would suggest that ten dollars per car be taken off of the rate across Iowa and put on to the rate across Wisconsin. The through rate of fifty dollars per car may be low enough, but the rate across Iowa is certainly exorbitant.

W. & J. FLEMMING.

DES MOINES, November 10, 1879.

MESSRS. W. & J. FLEMMING, *McGregor*:

GENTLEMEN—Your letter addressed to this office is at hand and has been laid before the Board of Commissioners for attention. As soon as the matter of your complaint is investigated the result will be communicated to you.

J. S. CAMERON, *Secretary*.

DES MOINES, November 10, 1879.

S. S. MERRILL, *General Manager of the C., M. & St. P. R'y, Milwaukee, Wisconsin*:

SIR—This office is in receipt of a letter, of which the following is a copy. Under a general direction of the Board of Commissioners, the complaint is forwarded to you for attention and explanation. (See copy of complaint above.) Please make reply to this office at as early a day as possible.

J. S. CAMERON, *Secretary*.

CHICAGO, MILWAUKEE & ST. PAUL R'Y Co., }
GENERAL MANAGER'S OFFICE, }
MILWAUKEE, November 15, 1879. }

J. S. CAMERON, Esq., *Secretary Railroad Commissioners, Des Moines*:

DEAR SIR—I am in receipt of your favor of 12th inst. I herewith inclose letter from our General Freight Agent, in regard to the matter referred to, which I trust will be satisfactory.

S. S. MERRILL, *General Manager*.

GENERAL FREIGHT AGENT'S OFFICE, }
MILWAUKEE, November 14, 1879. }

S. S. MERRILL, Esq., *General Manager, present*:

SIR—Referring to the communication of the Hon. J. S. Cameron, Secretary to the Board of Railroad Commissioners for the State of Iowa, and to the letter from Messrs. W. & J. Flemming covered thereby, I beg to say that there is no foundation for the complaint of the Messrs. Flemming in regard to the rates charged on the lumber from McGregor to points on our Iowa line. The rates made those gentlemen on shipments made by them to points west of Algona are materially below those formerly prescribed by the Iowa legal tariff, but it appears that the gentlemen were laboring under a misapprehension as to what their rates really were. I quote from their letter to the Commissioners: "For instance, the freight on lumber from here (McGregor) to

"Sanborn, Iowa, 243 miles, is forty dollars per car of 20,000 pounds." Permit me to quote from a letter written them by me under date of April 10:

"I want to assist you, as far as I can consistently, in developing the lumber traffic with our Iowa points. To this end I propose to make you a maximum rate of seventeen and a half ($17\frac{1}{2}$) cents per 100 lbs., McGregor to any point west of the Mississippi River; that is, we will not charge you more than $17\frac{1}{2}$ cents to any point. (*Sic*) Will you accept this rate, and will you energetically proceed to develop your business based thereon?" At this time our road was running to Pattersonville, and as it was extended to the Dakota line, the same rate ($17\frac{1}{2}$) cents applied to the additional stations in Iowa, as fast as they were opened for business.

It seems that the Messrs. Flemming assumed to infer that the rate named applied only to lumber handled in *their own yards*—while my intention to apply it to all shipments made by them from McGregor, was, I think, clearly expressed in my letter of April 10.

Captain William Flemming was in my office to-day, and he freely admitted that their complaint was not authorized by the facts in the case, and he expressed to me an intention of causing a full withdrawal of such complaint upon his return to McGregor, to-morrow.

W. G. SWAN, *General Freight Agent*.

McGREGOR, November 15, 1879.

J. S. CAMERON, Esq., *Secretary of Board Railroad Commissioners*:

DEAR SIR—In an interview with W. G. Swan, Esq., General Freight Agent of the C., M. & St. P. R'y, in regard to lumber freights from this point west, he claims that there was a misunderstanding on our part which we failed to see, and we presume he would not have seen it had it not been for your letter to him. They express a desire to make a rate that will be satisfactory to dealers here, and we feel disposed to give them a chance to do so.

W. & J. FLEMMING.

DES MOINES, November 18, 1879.

W. & J. FLEMMING, *McGregor*:

GENTLEMEN—Yours of the 15th inst. is received. You state that "they (The C., M. & St. P. Co.) express a desire to make a rate that will be satisfactory to dealers here, and we feel disposed to give them a chance to do so."

Is the Board of Commissioners correct in interpreting your letter as a withdrawal of your complaint against the company? Please answer.

J. S. CAMERON, *Secretary*.

McGREGOR, November 24, 1879.

J. S. CAMERON, Esq., *Secretary Board of Railroad Commissioners, Des Moines:*

DEAR SIR—Yours of the 18th inst. is received. The C., M. & St. P. R'y Co. have agreed to lower their rate from here to points west of Algona five dollars per car, and to advance the rate from Wisconsin points five dollars per car. When they do so, and give us a fair show with their Minnesota points, so that we can ship onto the Central Railroad of Iowa, we will withdraw our complaint.

W. & J. FLEMMING.

DES MOINES, January 29, 1880.

W. & J. FLEMMING, *McGregor:*

GENTLEMEN—Will you please inform the Board of Railroad Commissioners whether your differences with the Chicago, Milwaukee & St. Paul Railway Company have been satisfactorily adjusted? Your letter of 24th of November last is not definite upon that point, and the Board deem it essential that they be advised in reference thereto in order to complete their record. An early answer will oblige.

By order of the Board.

E. G. MORGAN, *Secretary.*

McGREGOR, February 6, 1880.

E. G. MORGAN, Esq., *Des Moines:*

DEAR SIR—We are not satisfied with our rates on lumber in Iowa, and we cannot understand why we should pay more per ton per mile to cross the State of Iowa than the Wisconsin manufacturer pays to cross Wisconsin, unless it is to "help out" the Wisconsin manufacturers at the expense of Iowa. The "empty car" excuse will not do in our case, as they draw the empty cars two-thirds as far to get them to Necedah and more than one-half as far to Oshkosh from Milwaukee as would bring them to McGregor. We should have a rate in Iowa, based at all times on their actual rate in Wisconsin, a rate that will give them the same pay per ton per mile for the same work done in Iowa as in Wisconsin.

W. & J. FLEMMING.

DES MOINES, February 10, 1880.

S. S. MERRILL, *General Manager of the Chicago, Milwaukee & St. Paul Railway.*

SIR—On the 31st day of October last, Messrs. W. & J. Fleming, of McGregor, Iowa, filed complaint in this office against the Chicago, Milwaukee & St. Paul Railway Company, alleging exorbitant charges for transporting lumber from McGregor to Sanborn, Iowa, and other

interior stations in Iowa. This was notified to you, and reply was received from your W. G. Swan, General Freight Agent, of date November 14, following. This reply was notified to W. & J. Flemming, who made an indefinite and contingent reply. In that reply they say: "The C., M. & St. P. R'y Co. have agreed to lower their rate from here "to points west of Algona five dollars per car, and to advance the rates "from Wisconsin points five dollars per car. When they do so, and "give us a fair show with their Minnesota points, so that we can ship "onto the Central Railroad of Iowa, we will withdraw our complaint."

This left the case unsettled, and it was desirable on the part of the Commissioners that it be closed up. To this end they addressed Messrs. Flemming the following letter:

[See letter of Secretary Morgan to Messrs. Flemming, of January 29th.]

[In answer the Messrs. Flemming wrote letter above, dated February 6, 1880.]

The Board desire to know whether you have anything further to offer in the case, and will be pleased to hear from you at your earliest convenience.

E. G. MORGAN, *Secretary.*

MILWAUKEE, February 14, 1880.

E. G. MORGAN, Esq., *Secretary Railroad Commissioners, Des Moines:*

DEAR SIR—Your letter of the 10th inst. is received. We are greatly surprised that Messrs. W. & J. Flemming are not satisfied with our rates on lumber in Iowa. We have done what we could to satisfy them, and gone as far with them in that direction as with any other parties. We are operating now nearly 2,500 miles of railway in the States of Wisconsin, Iowa, Minnesota and Illinois, and the Territory of Dakota. In each of said States there is a Board of Commissioners, with powers similar to your own; yet this case of Mr. Flemming's is the only one in any of said four States pending against us on any complaint in regard to the manner of the operation of our railway. We are disposed to treat Mr. Flemming with the same liberality that we treat the rest of our patrons, but we are not willing to grant him special favors; and if he expects to extort from us any such concessions by his appeal to your Board, and his persistency in prosecuting it, he will find himself mistaken. We are charging him only a just and reasonable rate, and prefer to defend our action before your Board, rather than to yield to unjust or improper demand on his part.

We enclose herewith a statement of our charges on lumber by the car-load from McGregor to various points in the State of Iowa. You will notice that they are less in every instance than the legal rates

prescribed by the late law in force in your State, and as low as the rates of this company at any other place either in Iowa, Wisconsin or Minnesota. We therefore deny that the Messrs. Flemming have any just cause of complaint against us in this matter. We understand that they claim we should carry lumber from McGregor to all points on our lines in the State of Iowa at the same rate per ton per mile that we carry it from Oshkosh or Necedah, in the State of Wisconsin, to the same points in Iowa. This claim is, in our opinion, simply preposterous, and in violation of the well-settled rules and practice of railroading everywhere, and would be destructive, not only of the interests of railroads, but of all through transportation. It is the universally acknowledged practice in railroading that prevails everywhere, and is the correct practice, that the longer the haul the less per ton per mile, all other things being equal. This rule is universal with all railroads, and is as much in the interest of the shipper and the community at large, as of the transportation company. For instance, our rate from McGregor to Lawler, 60 miles, as you will see, is \$18.00—three cents per ton per mile. The rate from Oshkosh, Wisconsin, to Lawler, 293 miles, is \$54.00—one and eight-tenths cents per mile per ton. (See table of rates below.) Mr. Flemming claims that we should carry lumber from McGregor to Lawler, 60 miles, at the same rate per ton per mile as we carry from Oshkosh to Lawler, 293 miles. It seems to us that the proposition only needs to be stated to show its absurdity. Again, to show that the Messrs. Flemming have no cause to complain, we would state that the rate from McGregor to Canton, 294 miles, is only \$40.00, or only one and three-tenths cents per ton per mile, a discrimination in favor of McGregor of half a cent per ton per mile, as against the shippers from Oshkosh, the distance being practically the same in the two cases last cited. The rate from Oshkosh to Canton, D. T. (distance, 523 miles), is \$60.00 per car, or one and one-tenth cents per ton per mile. From these facts, and the enclosed table, you will see that the Messrs. Flemming have no cause for complaint against this company, if the well-settled rule of railroads above stated is to prevail; and we deny that they have any right to ask of your Board a violation of that rule for their benefit as against us.

The Messrs. Flemming, in their communication, refer to the rates from McGregor to points on the Iowa Central Railroad. Our answer to that is, they have the same rates and the same privileges to all points on that road which are enjoyed by the lumbermen at Minneapolis, and their lumber is transported on the same terms that are given to shippers from that point.

Upon a careful examination of our rates from McGregor, of which complaint is made, we are unable to see that any injustice is done, and we therefore respectfully decline to make any further concessions in favor of the parties complaining.

S. S. MERRILL, *General Manager.*

Chicago, Milwaukee & St. Paul. Railway Rates Charged W. & J. Flemming on Lumber in Iowa, and Comparison with Legal (Granger) Rates of 1876.

FROM NORTH M'GREGOR TO	Distance in miles	Rate per car now charged.	Legal rat's per car.	RATE PER TON PER MILE.	
				CHARGED	LEGAL.
Decorah, Iowa.....	54½	\$18.00	\$20.63	3.3	3.8
Cresco, Iowa.....	61½	18.00	22.26	2.9	3.6
Lawler, Iowa.....	60½	18.00	22.05	3.0	3.6
Ossian, Iowa.....	36½	12.00	17.13	3.3	4.7
Emmetsburgh, Iowa.....	193	35.00	39.03	1.8	2.0
Spencer, Iowa.....	217	35.00	40.99	1.6	1.9
Sheldon, Iowa.....	253	35.00	43.95	1.4	1.7
Pattersonville, Iowa.....	267	35.00	45.13	1.3	1.7
Canton, Dakota.....	294	40.00	47.04	1.3	1.6
Marion Junction, Dakota.....	330	45.00	.....	1.4	...
Springfield, Dakota.....	385	45.00	.....	1.2	...
Sanborn, Iowa.....	242	35.00	43.04	1.4	1.8

Millwaukee, Feb. 14, 1880.

The above communication was promptly communicated to Messrs. Flemming.

DES MOINES, March 31, 1880.

W. & J. FLEMMING, *McGregor*:

GENTLEMEN—In February your Mr. W. Flemming was here, and in conversation relating to your complaint against the C., M. & St. P. R'y Company, proposed to forward to this office at an early day such evidence and facts as he could procure in support of the complaint. Several weeks have elapsed and nothing has been received. It is desirable that the matter be brought to a close at the earliest practicable day, and the Commissioners direct me to ask that you supply the promised data at your earliest convenience, so that the case can be disposed of.

E. G. MORGAN, *Secretary*.

McGREGOR, April 8, 1880.

E. G. MORGAN, Esq., *Des Moines*:

DEAR SIR—Enclosed find lumber freights from Milwaukee to Prairie du Chien and intervening points, on the C., M. & St. P. R'y, and also rates from McGregor to points west on the same road. These rates are the ones now in use. You can make your own comparisons.

W. & J. FLEMMING.

DISTANCES FROM NORTH M'GREGOR TO

	MILES.	RATE.
Postville.. .. .	26	8 cents per 100 lbs.
Castalia.. .. .	32	8½ cents per 100 lbs.
Calmar.. .. .	43	9½ cents per 100 lbs.
Ft. Atkinson.. .. .	49	10 cents per 100 lbs.
New Hampton.. .. .	70	12½ cents per 100 lbs.
Chickasaw.. .. .	78	13 cents per 100 lbs.
Bassett.. .. .	82	13½ cents per 100 lbs.
Charles City.. .. .	90	14½ cents per 100 lbs.
Rudd.. .. .	102	15½ cents per 100 lbs.
Nora Springs.. .. .	107	15½ cents per 100 lbs.
Mason City.. .. .	117	16 cents per 100 lbs.
Clear Lake.. .. .	127	16½ cents per 100 lbs.
Garner.. .. .	138	17 cents per 100 lbs.
Britt.. .. .	148	17½ cents per 100 lbs.
Wesley.. .. .	158	18 cents per 100 lbs.
Algona.. .. .	169	18½ cents per 100 lbs.

This is a memorandum of distances and the rate of freight per 100 lbs. that we pay.

July 12 the following decision of the Board of Railroad Commissioners was communicated to W. & J. Flemming, at McGregor, and to the Chicago, Milwaukee & St. Paul Railway Company, at Milwaukee:

DECISION OF THE RAILROAD COMMISSIONERS IN THE CASE OF MESSRS. W. & J. FLEMMING VS. CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

The Board of Railroad Commissioners, after careful consideration of the complaint of Messrs. W. & J. Flemming against the Chicago, Milwaukee & St. Paul Railway Company, have instructed me to convey to you their opinion thereon.

The complaint sets forth that greater charges are imposed by the company named for transporting lumber in Iowa, than for transporting the same kind of freight in Wisconsin for like distances. Using the language of the complaint, it is alleged that "the freight rates on lumber from here [McGregor] to the western part of the State are exorbitantly high, and their "rates across Wisconsin are correspondingly low." The plain import of this language is that if the rates in Iowa are "exorbitantly high," in Wisconsin they are exorbitantly—"correspondingly"—low. If this obvious meaning be considered technical it may be dismissed at once, and attention given to the substantial merits as clearly put in issue.

The law under which the Commissioners act prohibits discrimination, alleging that "No railroad corporation shall charge, demand or receive * * "for the transportation of persons or property * * a greater sum than it "shall at the same time charge, demand or receive from any other person, "company or corporation for a like service." See section 11. It is further provided that "No railroad company shall charge, demand or receive * * an "unreasonable price for the transportation of persons or property, * * or "for any privilege or service afforded by it in the transaction of its business as a railroad corporation." See section 12.

This law is the act of the General Assembly of Iowa. Its application is to transportation in the State, and limits the jurisdiction of the Commissioners to transactions in Iowa. No charge for freight in Wisconsin or any other State wherein the C. M. & St. P. Co. operates a railway, can have any effect in determining the lawfulness of any charge in Iowa. No charge from a point without this State to a point within, or from within to a point without, is lawfully cognizable by this Board. It is therefore clear that a comparison of the charge in Wisconsin with that in Iowa cannot de-

termine the lawful rightfulness of the Iowa rate. If the complaint alleged that a higher rate was charged complainants in Iowa than is charged to "any other person, company or corporation" in Iowa, this Board would have jurisdiction thereof under section 11. This is neither alleged nor pretended.

Is the charge complained of an "unreasonable price"? is the next consideration, this being prohibited by section 12. A comparison of the charge per car-load, and the rate per ton per mile, under the schedule of rates complained of, with the charges of the same company as fixed by the so-called Iowa "Granger Law" of 1874, will perhaps aid much in answering this question. The following tabulated extracts from the schedule of rates complained of in comparison with the "Granger rates," giving the distances, rates per car-load under each schedule, and the rate per ton per mile, show that the present charges are less by the car-load and less per ton per mile than the rates provided by the General Assembly in the "Granger Act."

Chicago, Milwaukee & St. Paul Railway Rates Charged on Lumber in Iowa, Compared with the Tariff Law of 1874.

FROM NORTH M'GREGOR TO	Distance in miles.	Rate per car now charged.	Leg'l rates per car.	RATES PER TON PER MILE.	
				CHARGED	LEGAL.
Decorah, Iowa.....	54½	\$ 18.00	\$ 20.83	3.3	3.8
Cresco, Iowa.....	61½	18.00	22.26	2.9	3.6
Lawler, Iowa.....	60½	18.00	22.05	3.3	3.6
Ossian, Iowa.....	36½	12.00	17.13	3.0	4.7
Emmetsburgh, Iowa.....	193	35.00	39.03	1.8	2.0
Spencer, Iowa.....	217	35.00	40.99	1.6	1.9
Sheldon, Iowa.....	253	35.00	43.95	1.4	1.7
Pattersonville, Iowa.....	267	35.00	45.13	1.3	1.7
Canton, Dakota.....	294	40.00	47.04	1.3	1.6
Marion Junction, Dakota.....	330	45.00	.....	1.4	...
Springfield, Dakota.....	385	45.00	.....	1.2	...
Sanborn, Iowa.....	242	35.00	43.04	1.4	1.8

May this Board fairly presume that lower rates than those provided by the Legislature of Iowa are an "unreasonable price," or an "exorbitantly high"? Will it be seriously contended that the Granger charges were an unreasonable price, or that a still lower charge is exorbitantly high? In the opinion of the Commissioners the charges complained of are not in violation of section 12.

If a comparison of present charges with the rates of the Granger act is thought to be inconclusive, comparison of the present rates on lumber charged by the Iowa Division of the Illinois Central, and by the Chicago & Northwestern railroads, with those of the Milwaukee Company may assist in removing doubts. The complaint particularly refers to the charge from McGregor to Sanborn, 242 miles. The charge of the Illinois Central for 240 miles is \$32.15. But this is a rate for a "Class A" road. The Milwaukee Company (Iowa Division) is a "Class C" road. Hence, the Central's charge, to be equal to that prescribed by the Granger Act, would be \$41.25—a higher rate than that of the Milwaukee complained of. The Chicago & Northwestern is a "Class A" road. Its charge for 250 miles is \$33.00 per car. As a "Class C" road its rate under the Granger law would be \$41.88.

These comparisons show that, rating the Illinois Central, and the Chicago & Northwestern to the same class as the Chicago, Milwaukee & St. Paul, the charges of the latter are less than those of either of the others.

It only remains to consider the inferential claim of complainant that he should be granted the same rate per ton per mile for shorter distances as for longer. Such a schedule of rates would be utterly impracticable. It would at once operate to give a monopoly of trade to local dealers, having but

short distances to haul, to the exclusion of more distant competitors. Such a plan would deprive consumers of that competition which is their only security against monopolies. It would limit all commercial transactions to the local supply, and to such prices as the caprice and cupidity of the dealer might see fit to impose. If applied everywhere alike, the great volume of the country's commerce, whereby exchanges for thousands of miles are now practicable, would be broken into fragments to the incalculable injury of consumers everywhere. It would practically destroy the commerce of the world by suspending its most vital law, that of competition.

The Board of Railroad Commissioners are of the opinion that the complaint does not call for their interference with the charges on lumber in Iowa by the Chicago, Milwaukee & St. Paul Railway Company.

JOHN W. KELLY VS. THE CHICAGO, BURLINGTON & QUINCY R. R. CO.,
FILED NOVEMBER 20, 1879.

OSCEOLA, November 15, 1879.

JUDGE McDILL:

DEAR SIR—As you are one of the Railroad Commissioners, I want to know how the railroad company has a right to charge any more on just 25 barrels of lime, 51 cents per barrel; and I can ship 10 or 20 or 24 at 46 cents per barrel. It seems there is a gouge in it. Now, then, I shipped on October 10, 1879, 25 barrels, and was charged 51 cents per barrel, and the legal rate is 23 cents per 100 pounds, making 46 cents per barrel. Will you see how this is and answer?

JNO. W. KELLY.

OSCEOLA STATION, September 26, 1879.

J. W. KELLY, *To Chicago, Burlington & Quincy Railroad Co.,* DR.

Date of way-bill, 23; No. way-bill, 4,647; No. car, 4,125. Description of articles—10 barrels lime and 1 barrel stucco; weight, 2,300 pounds; rate, 23 cents; 2 bushels and 10 packages hair; weight, 80 pounds; rate, 31 cents. Our charges: On lime and stucco, \$5.29; on hair, .31—\$5.54. Received payment.

W. C. ARMSTRONG, *Agent.*

Consignor, D. & M. Co.

OSCEOLA STATION, October 10, 1879.

J. W. KELLY, *To Chicago, Burlington & Quincy Railroad, for freight from Burlington:*

No. of way-bill, 1,334; No. of car, 146; description of articles—25 barrels lime, 10 packages of hair; true weight, 5,000 pounds; hair, weight, 30 pounds; rate, 51 cents on lime, on hair 47 cents. Our charges: On lime, \$12.75; on hair, .14; total, \$12.89. Received payment.

T. W. ARMSTRONG, *Agent.*

Consignor, S. C.

OSCEOLA, November 20, 1879.

JUDGE McDILL:

I received yours a few days ago, and you will find inclosed the railroad bill—the original bill, and you will see just how it is, and you will return the bill to me.

J. W. KELLY.

OSCEOLA, November 24, 1879.

DEAR SIR—Yours is received, and find inclosed bill for 10 barrels of lime and the rate on bill.

JOHN W. KELLY.

DES MOINES, December 2, 1879.

C. E. PERKINS, Esq., *Vice-President and General Manager Chicago, Burlington & Quincy Railroad:*

DEAR SIR—This office is in receipt of the following communication (see J. W. Kelly's letter above). The Commissioners would be glad to know all the facts bearing upon the above.

By order of the Board.

J. S. CAMERON, *Secretary.*

CHICAGO, BURLINGTON & QUINCY RAILROAD Co., }
CHICAGO, ILLINOIS, December 26, 1879. }

J. S. CAMERON, *Secretary Board of Railroad Commissioners, Des Moines:*

DEAR SIR—Your letter of December 2d to Mr. Perkins has been handed to me. Please note inclosed letter from our Mr. Miller as to the complaint made by Mr. Kelly.

T. J. POTTER.

CHICAGO, BURLINGTON & QUINCY RAILROAD, }
DIVISION FREIGHT AGENT'S OFFICE, }
BURLINGTON, December 4, 1879. }

T. J. POTTER, *Assistant General Manager, Burlington:*

DEAR SIR—Returning herewith Mr. Cameron's letter of the 2d instant, relative to rates on lime, complaint of J. W. Kelly, Osceola.

The new classification that went into effect April 21 makes lime in 25 barrel lots "same as salt, cement," etc.; less than 25 barrels, fourth class. But rule 5 of tariff of same date says: "Rates on salt, lime, "stucco, etc., are based on an estimated weight of 300 pounds per barrel." Thus you will notice tariff in small lots (Burlington to Osceola) would be 69 cents per barrel, and not 46 cents, as stated by Mr. Kelly.

But for the provision billing and rating lime at an estimated weight, it would be made second class in small lots.

THOS. MILLER.

DES MOINES, December 29, 1879.

JOHN W. KELLY, Esq., *Osceola*:

DEAR SIR—Your complaint of November 15th was considered by the Board on December 1st.

Regarding your assertion that you were charged but 46 cents per barrel on lime in lots of 10 or 20 barrels, a distance of 156 miles, while you were charged 51 cents per barrel for the same distance on lots of 25 barrels, by referring to the published tariff of the C., B. & Q. R. R. Co., the Commissioners found the following schedule for charges; viz., 150 to 160 miles, fourth class freight, 23 cents per 100 pounds; 150 to 160 miles, lime in lots of 25 barrels, 51 cents per barrel. Rule No. 5 on said tariff reads: "Salt, cement, &c., in barrels are based on an "estimated weight of 300 pounds per barrel."

Under schedule of rates for 25 and 70 barrels, they also find (see rule 5): "Salt, cement, lime and stucco," and the interpretation of the abbreviation "&c." seemed clearly intended to include the article of lime. Under this tariff your charges would have been, on lime in less than 25 barrel lots, rating as fourth class; viz., per barrel, 300 pounds, rate 23 cents per 100 pounds, 69 cents.

Not wishing to take any matter for granted, however, the Board ferred your complaint to the general manager of the C., B. & Q. R. R. for any explanation his company might wish to give in regard to the allegation contained in your letter. His answer has been received referring the Commissioners to above quoted rule 5, and saying: "Tariff, in small lots, Burlington to Osceola, would be 69 cents per barrel, "and not 46 cents, as stated by Mr. Kelly."

The fact that you received freight billed as follows:

	Weight.	Rate.
10 barrels lime. }	2,300 pounds;	23 cents per 100 pounds,
1 barrel stucco. }		

viewed in the light of the above quoted tariff, raises the question as to whether the barrels of lime were but partially filled ones, and were taken at actual weight, or that the company charged you on only about two thirds of the weight, according to their printed schedule.

The commissioners do not find that you have been overcharged in the case brought before them.

By order of the Board.

J. S. CAMERON, *Secretary*.

MESSRS BARNARD BROS. VS. THE CENTRAL IOWA RAILWAY COMPANY, FILED NOVEMBER 20, 1879.

ACKLEY, November 17, 1879.

M. C. WOODRUFF, *Railroad Commissioner, etc.*:

DEAR SIR—We would like to inquire if railroads have the right to charge the same price for transporting twenty-five pounds of freight as they do for one hundred pounds, thus obliging the small shipper to pay an exorbitant price for a small service? We have been outrageously swindled by the Central Iowa Railroad Company, and if there is any virtue in the Railroad Commissioner system we should like to see it executed, although the amount in controversy is small. Please inform us of the necessary steps to bring the matter before the Commissioners.

For any assistance you may render us we shall be greatly obliged.
BARNARD BROTHERS.

DUBUQUE, November 20, 1879.

BARNARD BROTHERS, *Ackley, Iowa*:

GENTLEMEN—I received your letter of the 17th on my return here from Des Moines this morning. I shall at once lay the matter of your complaint before the Board of Commissioners on my return to Des Moines next Saturday, and will inform you of the result of the inquiry as soon as arrived at.

M. C. WOODRUFF.

DUBUQUE, November 21, 1879.

D. N. PICKERING, Esq., *Marshalltown*:

DEAR SIR—I am in receipt of a letter complaining of small parcel charges on the Central Iowa Railroad, of which the following is a copy, It is the rule of the Board of Railroad Commissioners to notify all railroad companies of complaints to the officers of the company complained of, furnishing copy thereof. The letter is as follows: [Copy of the above letter of complainant was inserted here.]

Whatever reply you make to this please address it to J. S. Cameron, Secretary of the Board at Des Moines.

M. C. WOODRUFF.

CENTRAL IOWA RAILWAY CO., OFFICE OF GENERAL
SUPERINTENDENT AND TREASURER,
MARSHALLTOWN, November 25, 1879. }

Board of Railroad Commissioners, Des Moines:

J. S. CAMERON, *Secretary*—DEAR SIR—A letter from M. C. Woodruff, a member of your Board, dated November 21st inst., was duly considered and the subject in relation to the "*outrageous swindle*" of the Barnard Brothers, of Ackley, in relation to the matter of charges for transportation to Ackley—"one keg ink, twenty-five pounds." I enclose herewith two of the printed tariffs we use, the letters of Mr. Kemmerer, my letter to him inquiring into the matter complained of; and the letter of the General Freight Agent of this Company, all of which are forwarded you for the purpose of giving you full information, and in justification of the charge made. Whatever your conclusions please advise, and oblige

D. N. PICKERING, *Superintendent and Treasurer.*

CENTRAL IOWA RAILWAY CO., OFFICE OF
SUPERINTENDENT AND TREASURER,
MARSHALLTOWN, November 22, 1879. }

EDWARD KEMMERER, *Agent, Ackley:*

DEAR SIR—I send you copy of a letter in which the Railroad Commissioners copy a letter addressed to them by Barnard Brothers. The letter speaks for itself. I wish to learn the extent of the complaint that can by any construction justify the language they use. "We have been outrageously swindled by the Central Iowa Railway Company." I send you the letter of the Railroad Commissioners. You will carefully preserve the letter, and with your reply return it to me as soon as possible to give me full information.

D. N. PICKERING, *Superintendent and Treasurer.*

CENTRAL IOWA RAILWAY CO., D. N. PICKERING, }
SUPERINTENDENT AND TREASURER, }
ACKLEY, November 24, 1879. }

D. N. PICKERING, Esq., *Superintendent and Treasurer Central Iowa
Railway, Marshalltown:*

DEAR SIR—In reply to the inclosed correspondence will say this freight in question was "one keg ink" from Cincinnati, Ohio, weight twenty-five or thirty pounds, came *via* Burlington and Albia. The billing was direct from Burlington to Ackley *via* Albia, at joint tariff rates, sixty-six cents. Total charges, Cincinnati to Ackley, \$1.30. Our proportion of the sixty-six cents I am unable to give; however it is small, and I cannot see what better rate they could ask for, unless to D. H. their parcels for them.

ED. KEMMERER, *Agent.*

CENTRAL IOWA RAILWAY CO., C. A. JEWETT, }
GENERAL FREIGHT AGENT, }
MARSHALLTOWN, November 25, 1879. }

D. N. PICKERING, *Superintendent and Treasurer:*

DEAR SIR—Referring to attached correspondence relative to alleged exorbitant charge for transportation of a keg of ink, consigned to Barnard Bros., Ackley, would respectfully make the following explanation:

It appears the shipment in question was delivered at Burlington, Iowa, to the Chicago, Burlington & Quincy Railroad, with which line this company has a joint through freight tariff (as per copy herewith inclosed), Burlington to all stations on this line. This tariff has a clause providing a minimum charge for small consignments, which you will observe is the tariff rate for one hundred pounds of first-class freight. The shipment in question weighed twenty-five or thirty pounds, but was charged at one hundred pounds in conformity with our tariff, and a similar charge would have been made by any railroad company in the country, the custom of providing a minimum charge for small consignments being a universal one, as will be shown by reference to any published freight tariffs. Messrs. Barnard Brothers were given the benefit of the rule as applying on a joint tariff, whereas if the C., B. & Q. R. R. had way-billed only to our junction at Albia, their charge would have been twenty-five cents, while ours would have been fifty-three cents from Albia to Ackley, making a total of seventy-eight cents, while the rate charged on through billing was only sixty-six cents.

CHAS. A. JEWETT, *General Freight Agent.*

DES MOINES, December 3, 1879.

BARNARD BROS., *Ackley, Iowa:*

GENTLEMEN—Referring again to your letter of the 17th ult., to M. C. Woodruff, Railroad Commissioner, wherein you claim to have been outrageously swindled by the Central Iowa Railway, in the matter of charges on 25 pounds of freight from Burlington to Ackley, I am directed to say that, in accordance with a general order of the Board, a copy of the complaint was forwarded to D. N. Pickering, Superintendent of the Central Iowa R'y.

The reply of Mr. Pickering consists of several papers; viz.,

Letter of D. N. Pickering to the Board.

Letter from Chas. A. Jewett to D. N. Pickering, Supt.

Letter from agent at Ackley to D. N. Pickering, Supt.

Extract of paper published by Barnard Bros.

Extract from communication from Geo. H. Daniels, Secretary of the Central Association, and joint freight tariff between the Central Iowa Railway and connecting roads in Iowa.

Upon receipt of the above communications, and in connection with your letter of the 17th, the Commissioners have made a careful examination of the facts bearing upon the alleged overcharge. It appears that the package in question (weighing 25 or 30 pounds) was received by the Chicago, Burlington & Quincy R. R. at Burlington, Iowa, and way-billed through to Ackley *via* Albia, on rate of 66 cts., under joint freight tariff of C., B. & Q. and C. I. R. R'y, that being the minimum charge for small packages. Mr. Jewett, General Freight Agent of the C. I. R'y, further says, that had the package been billed to the connection of the two roads at Albia, the charges would have been from Burlington to Albia, 25 cts., and from Albia to Ackley, 53 cts., or 78 cts. in all—the package having taken the benefit of the joint tariff to the amount of 12 cents.

The question of overcharge appears to turn upon the answer to a single question; viz., whether railroad companies can justly be compelled to receive and transport packages of a few pounds weight at the same rate per pound that they charge for packages weighing 100 pounds or more.

Mr. Pickering cites the joint freight tariff with the C., M. & St. P. R'y, I. C. R. R., C. & N. W. R'y, C., R. I. & P. R. R., C., B. & Q. R. R., St. L., K. C. & N. R'y Companies, operating several thousand miles of railway within the boundaries of seven different States and Territories, in evidence of the custom in regard to charges on small packages.

Rule 1 upon said joint tariff, signed by the officers of each of the above named companies, reads; viz., "Small consignments, covering articles of several classes, will be extended at their several rates, but no single shipment will be taken at *less* than for 100 pounds at first-class rates."

In order to arrive at a just decision in the matter, the Commissioners considered the fact that important items of service to the carrier are the receiving, billing, delivering and keeping the necessary itemized account of all freight handled, and that these expenses would be the same for a package weighing 5 or 25 pounds as for one weighing 100 pounds. They must also consider that the compensation a railway company would realize for transporting a package of a few pounds' weight at its tariff rate per 100 pounds for the same class of goods, might often be less than the actual cost of keeping the necessary record of the package while in its possession as a carrier.

Considering the above items as the minimum expense attending the transportation of any package, however small, the Commissioners admit the justice and equity of establishing a minimum charge for such small packages. They are not prepared to say that a minimum charge of 25 cents for a single package for distances less than 100 miles, and of 50 cents for more than 100 miles, would be an exorbitant rate. Since the amount you paid was less than that sum, they do not find that you were overcharged for carrying the package in question.

By order of the Board.

J. S. CAMERON, *Secretary*.

JOHN T. HANCOCK & SON vs. THE BURLINGTON, CEDAR RAPIDS & NORTHERN R'y Co., FILED NOVEMBER 22, 1879.

DUBUQUE, November 22, 1879.

M. C. WOODRUFF, *Railroad Commissioner of Iowa*:

DEAR SIR—Enclosed please find a list of articles which the B., C. R. & N. R. R. classify higher than the Union Classification used by all the trunk lines in Iowa. We understand sirup to be billed from Chicago to points on the B., C. R. & N. R'y as fourth-class, while if we ship it as fourth to Cedar Falls it then becomes second on B., C. R. & N. R'y. If you can do anything to secure the adoption of the Union Classification, please kindly do so, and much oblige

J. T. HANCOCK & SON.

ARTICLES.	UNION CLASSIFI- CATION.	BURLINGTON CLASSIFI- CATION.
Axle-grease.....	3	2
Cheese.....	2	1
Cranberries.....	2	1
Coffee in boxes.....	2	1
Groceries.....	2	1
Barley.....	3	2
Coal oil.....	3	2
Vinegar.....	3	2
Sirup.....	4	2
Coffee, green, in sack.....	4	3
Fish.....	4	3
Cod fish.....	4	3
Soap.....	4	3
Lamp chimneys.....	2	1

[With this list was a copy of the Union Classification of freights, as adopted by all railroads west of Chicago.]

Comparative statement of freight rates between Chicago or Milwaukee and Dubuque on the Milwaukee & St. Paul Railroad west of Charles City.

TOWNS.	FROM CHICAGO.				FROM DUBUQUE.				DIFFERENCE.			
	1	2	3	4	1	2	3	4	1	2	3	4
Charles City.....	85	70	58	40	40.30	33.60	26.90	20.15	44.70	36.40	31.10	19.85
Rudd.....	89	72	61	43	66.30	55.60	45.90	36.15	22.70	16.40	15.10	6.85
Nora Springs.....	93	75	63	45	68.30	57.60	46.90	37.15	24.70	17.40	16.10	7.85
Mason City.....	95	77	64	46	72.30	60.60	48.90	38.15	22.70	16.40	15.10	7.85
Clear Lake.....	96	80	64	46	74.30	62.60	50.90	39.15	21.70	17.40	13.10	6.85
Garner.....	97	83	65	47	76.30	64.60	52.90	40.15	20.70	18.40	12.10	6.85
Britt.....	98	86	65	48	79.30	66.60	53.90	41.15	18.70	19.40	11.10	6.85
Wesley.....	99	88	66	49	81.30	68.60	55.90	43.15	17.70	19.40	10.10	5.85
Algona.....	100	89	67	50	84.30	70.60	57.90	44.15	15.70	18.40	9.10	5.85
Emmetsburgh.....	105	90	70	50	91.30	76.60	62.90	48.15	13.70	13.40	7.10	1.85
Spencer.....	105	90	72	50	95.30	80.60	64.90	50.15	9.70	9.40	7.10	.85
Ruthven.....	105	90	71	50	93.30	78.60	63.90	49.15	11.70	11.40	7.10	.....
Sanborn.....	105	90	72	50	101.30	85.60	68.90	53.15	3.70	4.40	3.10	.....
Sheldon.....	105	90	72	50	103.30	86.60	70.90	54.15	1.70	3.40	1.10	.....
Sheridan.....	105	90	72	50	103.30	86.60	70.90	54.15	1.70	3.40	1.10	.....
Pattersonville.....	105	90	72	50	105.30	88.60	71.90	55.15	.....	1.40	.10	.....

DES MOINES, December 4, 1879.

C. J. IVES, Esq., *General Superintendent B., C. R. & N. R'y:*

DEAR SIR—This office is in receipt of the following communication; viz. [Here was inserted a copy of complaint, also table of articles referred to above.]

The Commissioners instruct me to ask if your classification of May 15, 1879, is still in use, and whether you have in view a probable change to the "Union Classification," meaning that of the main east and west Iowa lines.

J. S. CAMERON, *Secretary.*

BURLINGTON, CEDAR RAPIDS & NORTHERN R'Y, }
SUPERINTENDENT'S OFFICE, }
CEDAR RAPIDS, IOWA, December 8, 1879. }

J. S. CAMERON, Esq., *Secretary Board Railway Commissioners, Des Moines, Iowa.*

DEAR SIR—I have yours of December 4, and in reply to the complaint of Messrs. Hancock & Sons would say, that on April 9 I enclosed to the Hon. Board of Railway Commissioners proof sheets of tariff and revised classification, asking that they be examined and, if approved, we would then publish. The letter accompanying them shows the ground we took in making the change of classification, which, practically, did advance the rates on some articles, but our reasons for so doing, as set forth in that letter, I think still hold good, and while we do no injustice to people on our own line, we help to

maintain the trade of towns in which we are interested as wholesale points on our road, as against rival towns on other lines in which we can have no interest. I trust the explanation given at that time, and this, will be sufficient answer to the complaint of Messrs. Hancock & Son.

C. J. IVES, *General Superintendent.*

DES MOINES, December 26, 1879.

C. J. IVES, ESQ., *General Superintendent B., C. R. & N. R'y.*

DEAR SIR—Referring again to the complaint of John T. Hancock & Sons of Dubuque, and your answer thereto, the Commissioners instruct me to ask if you carry freight received at any points on your road, or from points on lines where you have joint tariffs on the so called Union Classification, while freight from other points is billed under your own classification, which in some cases is higher.

J. S. CAMERON, *Secretary.*

CEDAR RAPIDS, December 27, 1879.

J. S. CAMERON, ESQ., *Secretary of Board of Railway Commissioners, Des Moines, Iowa:*

DEAR SIR—Replying to yours of Dec. 26, regarding complaint of Messrs. Hancock & Son, of Dubuque, I would say: We are using "Union Classification," so called, only on inter-state business from Milwaukee, Racine, Chicago, St. Louis and Peoria. We use our classification (proofs of which were sent you April 9) on all local business received from other lines at our junction points. To our wholesale men at Burlington, Muscatine and Cedar Rapids we give in some instances a lower classification than in our published classification. Our reasons for so doing are set forth in my letter of April 9, as also in mine of Dec 8. We deem it but justice to the wholesale towns on our line that have contributed to the building of the road, and are virtually interested in it, as we are in them, that they should be protected as against competitive points on other roads, and between which there can be no community of interest.

In raising the classification on goods shipped by Messrs. Hancock & Son, we did not thereby increase the cost to the customer located on our line, but that enabled our merchants to sell him the goods at as reasonable figures as the Dubuque dealers could sell for. This we had in view in making up the classification, the proof of which we submitted to you before publishing, and we have acted under it since.

Trusting this explanation will be satisfactory, and that we have taken these steps with care and with the consent of the Honorable Commissioners, I remain

C. J. IVES, *General Superintendent.*

DES MOINES, December 29, 1879.

C. J. IVES, Esq., *General Superintendent B., C. R. & N. R'y, Cedar Rapids, Iowa:*

DEAR SIR—Your favor of the 27th, in reply to our letter of the 26th inst., regarding the complaint of Messrs. Hancock & Son, of Dubuque, has been received, and its contents carefully noted and considered.

From your communication we find that your company uses the "Union Classification" on inter-state commerce, and that on all local business from other lines at your junction points it uses its own classification submitted to us for approval in your letter of April 9, 1879, and that to wholesale merchants at Burlington, Muscatine and Cedar Rapids, it gives in some instances a lower classification than in your printed classification. Your reason for this course is stated to be found in your letter of December 8. From a consideration of this letter we find you deem it your duty or privilege to protect, as between towns in this State, persons doing wholesale business in towns on your line from persons doing wholesale business in towns off your line which are competitive points, and you feel that you are but doing justice because they (the wholesale towns on your line) have contributed to the building of your road and are virtually interested in it, as you are in them.

After due consideration we are altogether unable either to assent to the proposition you make or the reasons for it. We are unable to believe that the several towns in this State need protection one from the other; and even if this be not true, it is we think unsafe to leave the right of determining the necessity to a railroad company, whose duties to the public seem to be that of a public carrier of goods and passengers alone.

We cannot, therefore, concede your right to determine the necessity of protection as above set forth. We think it would be unwise and dangerous. If any such necessity ever exists, which we do not now discuss, the General Assembly of the State alone should, in our judgment, determine the fact and devise the remedy. It does not seem to us that the fact that towns which are on your line have contributed to building your road is a reason for granting them protection from other towns in the State which are natural competitors. While individuals and corporations, municipal and otherwise, may and do contribute to building railways, when built they are for the whole public,

and it is unsafe to conclude that the public good is advanced by protection of the donating individuals or corporations.

You state that "in raising the classification on goods shipped by Messrs. Hancock & Son, we did not thereby increase the cost to the customer located on our line, but that enabled our merchants to sell him the goods at as reasonable figures as the Dubuque dealers could sell for." By doing this, while it may be, as you state, that the customer receives his goods at as reasonable figures as the Dubuque dealer could sell for, a proposition that we are unable to determine, yet it seems evident that your raising the classification on goods shipped by Messrs. Hancock & Son effectually shuts off the customers from dealing with those gentlemen, and we cannot think this desirable or right. Referring to your hope "that the explanation will be satisfactory," and "that we have taken these steps with care and with the consent of the Honorable Commissioners," we cannot believe that the fact that on the 19th of April last, referring to and considering your classification, our Secretary wrote that "in regard to the changes in the classification submitted in order to obtain uniformity with the roads with which you must have large exchanges of freight, they are also willing to concede the reasonable convenience to be obtained by such uniformity in classification, and they do not now see reason to criticise the list of classification proposed," can be construed as an approval of the case as presented by Messrs. Hancock & Son, which is a departure from your own classification.

Section 11 of the act establishing the Board of Railroad Commissioners declares as the rule of action for all railways in this State, "that all concessions of rates, drawbacks and contracts for special rates, shall be open to and allowed all persons and corporations and companies alike, at the same rate per ton per mile per car load, upon like conditions and under similar circumstances, unless by reason of the extra cost of transportation per car load from a different point the same would be unreasonable and inequitable." With our view of the case in question, we do not think it would be unreasonable and inequitable to furnish Messrs. Hancock & Son the same facilities for traffic on your line that others have. In fact we believe it your duty so to do, and as required by law we respectfully recommend this course to your company. Please advise us of your action in the matter.

By the Commissioners.

J. S. CAMERON, *Secretary*.

DES MOINES, January 19, 1880.

C. J. IVES, Esq., *Superintendent B., C. R. & N. R'y, Cedar Rapids, Iowa:*

DEAR SIR—This office has not yet received from the B., C. R. & N. R'y an answer to the letter of the Commissioners conveying their decision in the case of J. T. Hancock & Son. Will you please reply as early as convenient, and oblige

E. G. MORGAN, *Secretary.*

SUPERINTENDENT'S OFFICE, B., C. R. & N. R'y, }
CEDAR RAPIDS, January 20, 1880. }

E. G. MORGAN, Esq., *Secretary Railway Commissioners, Des Moines, Iowa:*

DEAR SIR—In reply to yours of the 19th, must apologize for the delay in answering Mr. Cameron's letter, on account of the press of business incident to the commencement of a new year, and would say: I have directed that Messrs. Hancock & Son be placed on the same basis as the dealers on our own line. Trusting this will be satisfactory, I am

C. J. IVES, *General Superintendent.*

DES MOINES, January 24, 1880.

MESSRS. JOHN T. HANCOCK & SON, *Dubuque, Iowa:*

GENTLEMEN—Enclosed herewith please find copy of letter received from C. J. Ives, General Superintendent B., C. R. & N. R'y Co., in reply to the decision of the Commissioners on the complaint submitted to them by you, which the Board trust will be satisfactory.

E. G. MORGAN, *Secretary.*

[Enclosed was the letter of Mr. C. J. Ives.]

CLOCK & SHUTE VS. CENTRAL IOWA RAILWAY COMPANY, FILED DECEMBER 6, 1879.

GENEVA, FRANKLIN COUNTY, November 23, 1879.

M. C. WOODRUFF, Esq.:

DEAR SIR—We wish to make complaint against the Central Iowa Railway Company for not giving us a fair and equal rate on coal. We send you a letter with rate of thirty-five cents per ton higher than Ackley, and the distance is only ten miles greater. Then the railroad company allows the coal dealers of Ackley to overload, and thereby make a gain of from five to twenty cents per ton more. We can send you testimony, if you request it. We thought we would write

you and get some idea from you what was required of us, and then we would attend to it. We could stand the thirty-five cents per ton more than Ackley if the company would let us load the same amount as it does them. The cars are billed at 10 tons to Ackley and loaded with 12½ tons. Ours are made actual weight, and then 35 cents per ton higher. If we can do anything, we want to, and if we cannot, we will have to grin and bear it. Please let us hear from you in regard to this, and oblige.

CLOCK & SHUTE.

Accompanying this letter was the following :

MARSHALLTOWN, IOWA, November 21, 1879.

CLOCK & SHUTE, *Geneva, Iowa* :

DEAR SIRs—Your favor of 19th inst., addressed to our superintendent, has been referred by him to me. Our rate on coal to your place is 35 cents per ton higher than to Ackley. We cannot, at present, change either rate ; circumstances will not permit of it.

CHARLES A. JEWETT, *General Freight Agent*.

DES MOINES, December 6, 1879.

MESSRS. CLOCK & SHUTE, *Geneva, Iowa* :

DEAR SIRs—Your letter of the 23d ult., addressed to me at Dubuque, has been forwarded to me here. Notice of the complaint has been submitted to Superintendent D. N. Pickering, of the Central Iowa Railway, and as soon as his reply is received the Commissioners will carefully examine the matter and pass upon it, and will at once notify you of the result.

M. C. WOODRUFF.

DES MOINES, December 6, 1879.

D. N. PICKERING, Esq., *General Superintendent Central Iowa Railway, Marshalltown, Iowa* :

DEAR SIR—This office is in receipt of a letter of complaint from Messrs. Clock & Shute, of Geneva, Iowa, as follows : (See complaint above.) The complaint is accompanied by a letter from Charles A. Jewett, General Freight Agent of the Central Iowa Railway, of date November 21, wherein he notified Clock & Shute that "our rate on coal to your place is 35 cents per ton higher than to Ackley. We cannot, at present, change either rate; circumstances will not permit of it." The Commissioners, acting under a general rule, forward to you the full text of the complaint for consideration, and such explanation

or reply as you may deem proper, meantime calling your attention to section 11, of chapter 77 of the laws of the Seventeenth General Assembly, and particularly the last clause relating to discrimination. Will you please send us by return mail two copies of your last distance tariff, this office being without one.

J. S. CAMERON, *Secretary*.

MARSHALLTOWN, December 18, 1879.

To Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIRS, AND MR. SECRETARY—The communication of your Honorable Board, addressed by your Secretary, was duly received, and up to this writing have not had time to reply to it. The copy of the letter of Messrs. "Clock & Shute" has been considered, and the letter of the General Freight Agent of this company is herewith mailed to you for a full explanation of the rates charged, and the reasons therefor, which I am disposed to believe your Board will find to be good and sufficient. If, on examination, you shall not be fully satisfied, I desire to be fully heard before any adverse decision of your Board, which please communicate. I will be absent at the East until about the middle of the month of January, 1880. Trusting that the case will be so plain to your understanding of what is just and right, that I leave the matter in your hands for consideration, and trust approval.

D. N. PICKERING, *Superintendent and Treasurer*.

MARSHALLTOWN, December 12, 1879.

D. N. PICKERING, Esq., *Superintendent and Treasurer*:

DEAR SIR—Herewith returned is letter from Mr. J. S. Cameron, Secretary of the Board of Railroad Commissioners, which you referred to me this day. Concerning the complaint of Messrs. Clock & Shute, of Geneva, referred to in said letter, I would respectfully inform you that the statement of complainants to the effect that coal dealers at Ackley are favored in the matter of weights is incorrect. *All coal* is way-billed at *actual weight*, as furnished by shippers. If, at any time, we have reason to believe shippers do not report correct weights, we have cars weighed on track scales, and charge for transportation on exact weights thus obtained. I have taken pains to ascertain if the coal companies have been loading cars in excess of the weights reported to our agents, and during the past ten days have had a number of cars weighed at Marshall station, none of which were loaded with more than 600 or 700 pounds in excess of the weights shown on way-bills. Your instructions to this department, relative to this matter, are very clear and explicit, and I have, in all cases, demanded payment for all freight loaded in cars, regardless of destination or class of freight. As regards the difference in rates between Ackley and Geneva, would say that while the rate to Geneva is 35 cents per ton higher than to Ackley, a distance of nine miles, the rate to a point twenty-three miles south of Ackley is same as to Ackley.

To one unacquainted with the various points of competition necessarily considered in the adjustment of a coal tariff on the line of this road, perhaps our rates would be considered badly proportioned, but you understand the circumstances, and know how much time was consumed in vain efforts to arrange a schedule of rates, to which no one would raise objections. I see no point where the rate can be changed without necessitating changes at other points, which would prove of no benefit to Messrs. Clock & Shute, or any one else.

Herewith are two copies of our local freight tariff, for which Mr. Cameron makes request.

CHARLES A. JEWETT, *General Freight Agent.*

DES MOINES, December 30, 1879.

CLOCK & SHUTE, *Geneva, Iowa:*

GENTLEMEN—Referring again to your complaint of November 23, against the Central Iowa Railway Company, I am desired to say that a copy of the complaint was forwarded to D. N. Pickering, Superintendent of the C. I. R'y, and his answer under date December 18 is received. The case was considered by the Board on the 29th day of December, but owing to the denial by the C. I. R'y Co. of a certain charge in the complaint, neither charge nor denial being accompanied by conclusive evidence in its support, the Commissioners were unable to reach a decision in the case. They understand your complaint to be—

1. That the railway company charges a rate of thirty-five cents per ton higher on coal to Geneva than to Ackley, a distance only ten miles greater. Mr. Pickering admits the truth of this charge, and the Commissioners ask you for any evidence you may wish to present to prove the charge an unreasonable one.

2. Allowing the coal dealers at Ackley to load twelve and one-half tons coal in a car while they pay freight on only ten tons, and at the same time that you are charged for full weight of coal in cars you received.

Mr. Pickering denies that such custom exists upon his road, and says by his General Freight Agent, "All coal is way-billed at actual weight as furnished by shippers," and, "If at any time we have reason to believe shippers do not report full weight we have cars weighed," etc., etc. The Commissioners, therefore, desire that you furnish them the testimony on this point which you say you can give. When the above testimony is before the Board, the Commissioners may find it advisable to have a full examination of the case before them, in which event you will be given notice in order that you may be present.

By order of the Board.

J. S. CAMERON, *Secretary.*

GENEVA, FRANKLIN Co., January 8, 1880.

Board of Railroad Commissioners Des Moines, Iowa:

GENTLEMEN—In reply to your letter of December 30, asking us for testimony to prove our charges made against the Central Iowa Railway, we say that we can make oath, and the books in the company's office will show, that the freight paid from the coal mines to Ackley is \$15.00 per car of nut coal, and \$18.00 to \$18.64 per car of lump coal, and our rate is \$18.70 per car of nut coal, and \$23.00 to \$24.00 per car of lump coal, a distance of only ten miles greater. This we claim is an unjust discrimination against us not authorized by law. Our coal will cost us thirty-seven to forty-five cents per ton more than the dealers in Ackley. We are informed that the Illinois Central Railway gives Aplington the same rate as Ackley. We think the rate charged us is certainly an unreasonable, and, also, an unlawful one. The general average cost per ton on this road is about one cent per mile, and that proportion would make our coal 10 cents per ton more than Ackley, instead of thirty-seven to forty-five cents per ton. We are located on this railroad and we desire only what is due us under a proper construction of the law.

CLOCK & SHUTE.

DES MOINES, January 29, 1880.

MESSRS. CLOCK & SHUTE, *Geneva, Iowa:*

GENTLEMEN—Your communication of the 8th inst. has been unanswered from unavoidable causes until the present time. You will please forward to this office your own affidavit and such other evidence as you deem necessary, establishing the claim you make as to a discrimination in favor of coal dealers of Ackley and against such dealers in Geneva; and when such evidence is received the Board will further advise you in relation to their action.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, January 29, 1880.

D. N. PICKERING, *General Superintendent C. I. R'y, Marshalltown:*

DEAR SIR—Messrs. Clock & Shute having expressed a desire to furnish evidence in support of their charge heretofore made against the C. I. R'y, the Commissioners have this day requested them to furnish such evidence as they deemed necessary to support such charge. They allege that the books of your company will show freight on nut coal from coal mines:

To Ackley per car load.....	\$15.00
To Ackley on lump coal	\$18 to 18.64
To Geneva on nut coal.....	18.70
To Geneva on lump coal.....	23 to 24.00

and that coal costs the dealers in Geneva from thirty-seven to forty-five cents per ton more than dealers in Ackley. As we understand you to dispute the truth of this proposition, you will please furnish the Commissioners, by affidavit or otherwise, such evidence as you may deem necessary in the premises. After the evidence offered by Messrs. Clock & Shute and yourself has been received and considered by the Board, you, as well as Messrs. Clock & Shute, will be allowed an opportunity to be heard before any adverse decision is made, in accordance with your desire expressed in your letter of December 18, 1879.

By order of the Board.

E. G. MORGAN, *Secretary*.

STATE OF IOWA, }
FRANKLIN COUNTY. } ss.

CLOCK & SHUTE ET AL. VS. THE CENTRAL RAILWAY OF IOWA, BEFORE
THE BOARD OF RAILROAD COMMISSIONERS. GENERAL AFFIDAVIT
CHARGING DISCRIMINATION.

To the Board of Railroad Commissioners:

I, H. C. Clock, first being duly sworn, do on oath say that:

1. I am one of the firm of Clock & Shute located and doing business, among other things, buying and selling soft coal, at Geneva, Franklin county, a station in operation by and on the Central Railroad of Iowa.

2. That Ackley is another station in operation on same railroad; that said company do a large business in shipping coal from the station of Muchakinock, another station on the line of said road; that from Muchakinock and the coal field of Mahaska county, Iowa, to Ackley, by the said railroad line, is about one hundred miles north; that from said place to Geneva over the line of said road it is one hundred and ten miles, being ten miles from Ackley to Geneva on said railroad line.

3. That said railroad from time to time within the last three months previous to this date, and for a long time previous, have shipped and are continuing to ship coal over their line of road from Muchakinock and other coal banks in Mahaska county, Iowa, over their road to said station of Ackley, for which shipping they have charged and received, and are charging and receiving, the sum of one dollar and fifty cents per ton; that at such time said company have been and are now shipping coal from said banks to the town of Geneva, for which said railroad company have charged, and are now charging, the sum of one dollar and eighty-seven cents per ton, being in excess thirty-seven cents per ton on a distance of only ten miles greater; that our said firm of Clock & Shute have received and paid, and are receiving and paying, for coal freight over the line of said railroad the last sum mentioned; to-wit., the sum of one dollar and eighty-seven cents per ton. And I know from the company's books and

bills that I have seen, that the Ackley coal dealers only pay one dollar and fifty cents for freight on coal from said banks to Ackley to said company.

H. C. Clock.

Subscribed and sworn to before me, and in my presence, by H. C. Clock, this 30th day of January, A. D. 1880.

[L. s.]

D. W. Dow,

Notary public in and for Franklin Co., State of Iowa.

MARSHALLTOWN, February 7, 1880.

E. G. MORGAN, *Secretary Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Your favor of January 29 was duly received during my absence. I have referred your letter to our General Freight Agent, and herewith enclose his reply, and, also, the coal tariff of rates on coal. Inasmuch as that the coal tariff is what we work by without variation, it is a full answer to your inquiries, accompanied as it is by the letter of Mr. Jewett, G. F. A.

D. N. PICKERING, *Superintendent and Treasurer.*

MARSHALLTOWN, February 7, 1880.

D. N. PICKERING, *Superintendent and Treasurer:*

DEAR SIR—Referring to enclosed communication from the Secretary of the Board of Railroad Commissioners, dated January 29, would say, that our rates on coal to Ackley and Geneva are as shown in accompanying sheet; no distinction is made between "nut" and "lump." Messrs. Clock & Shute evidently make no note of the weight of coal billed in each car, or they would discover that the load of "nut" on which they state charges amounted to \$15.00, weighed ten tons, while the "lump" coal on which the charge was in excess of \$15.00, weighed more than ten tons.

CHAS. A. JEWETT, *Gen. Freight Agent.*

CENTRAL IOWA RAILWAY COMPANY.

Special Coal Tariff, Taking Effect June 1, 1879.

BETWEEN OSKALOOSA, EXCELSIOR JUNCTION, GIVIN AND	Distance.	Rates per ton on coal in car loads.	Muchkinock — rates per ton on coal in car loads.	Coal Field — rates per ton on coal in car loads.	Hickory Grove — rates per ton on coal in car loads.
Northwood	169.4	2.00	2.02	2.10	2.15
Kensett	163.4	2.00	2.02	2.10	2.15
Manly Junction	158.2	2.00	2.02	2.10	2.15
Mason City	149.4	2.00	2.02	2.10	2.15
Mason City Junction	148.4	2.00	2.02	2.10	2.15
Rockwell	137.6	2.00	2.02	2.10	2.15
Sheffield	131	1.92	1.94	2.02	2.07
Chapin	126.9	1.90	1.92	2.00	2.06
Hampton	120.6	1.85	1.87	1.95	2.00
Geneva	114.1	1.85	1.87	1.95	2.00
Faulkner	109.3	1.70	1.72	1.80	1.86
Ackley	104.9	1.50	1.52	1.60	1.66
Abbott	99.8	1.50	1.52	1.60	1.66
Steamboat Rock	92.9	1.50	1.52	1.60	1.66
Eldora	88.9	1.50	1.52	1.60	1.66
Gifford	82.9	1.50	1.52	1.60	1.66
Union	79.2	1.45	1.47	1.55	1.60
Liscomb	74.2	1.40	1.42	1.50	1.56
Albion	68.6	1.30	1.32	1.40	1.46
Marshall	61.4	1.20	1.22	1.30	1.36
Dillon	54	1.083	1.103	1.183	1.233
Gilman	47	1.083	1.103	1.183	1.233
Newburg	42	1.00	1.02	1.10	1.16
Grinnell	36	.90	.92	1.00	1.06
G. & M. Junction					
Searsboro	24.8	.70	.72	.80	.86
New Sharon	16.2	.60	.62	.70	.76
Lacey	11.6	.60	.62	.70	.76
Eddyville					
Albia					

D. N. PICKERING,
Superintendent and Treasurer.

CHAS. A. JEWETT,
Gen. Freight Agent.

DES MOINES, February 10, 1879.

D. N. PICKERING, Esq., *General Superintendent and Treasurer, Marshalltown, Iowa:*

DEAR SIR—Referring to your letter of December 18, 1879, in reference to the complaint of Messrs. Clock & Shute, we find you say: "If, on examination, you shall not be fully satisfied, I desire to be "fully heard before any adverse decision of your Board."

Mr. Jewett's letter of November 21, 1879, to Messrs. Clock & Shute, states: "Our rate on coal to your place, Geneva, is 35 cents per ton

"higher than to Ackley. We cannot, at present, change either rate. "Circumstances will not permit of it." We note difference, on your tariff rate furnished us, between Geneva and Ackley, ten miles, of 35 cents, while between Geneva and Northwood, a distance of fifty-five miles, the advance is only 15 cents. This seems to us to need explanation. We are at present without any knowledge as to the circumstances referred to in Mr. Jewett's letter. Please give this matter your early attention, as we desire a speedy determination of the controversy. If you desire to appear in person, please notify us as to the time when you wish to appear, that we may advise Messrs. Clock & Shute.

By order of the Board.

E. G. MORGAN, *Secretary*.

MARSHALLTOWN, February 12, 1880.

E. G. MORGAN, *Secretary Railroad Commissioners, Des Moines:*

DEAR SIR—Your favor in relation to the complaints of Messrs. Clock & Shute, of Geneva, was duly received, requesting me to state the time when it will be convenient to appear before the Board of Commissioners for hearing, and request that next week, on Thursday, may be set for a hearing, when I will appear and state the reason why the present tariff on coal is reasonable and just to all parties. I am engaged in matters requiring my attention in a lawsuit of this company for balance of this week here, and at Northwood the first days of next week. Please advise if the time named will be agreeable to the Commissioners.

D. N. PICKERING, *Superintendent and Treasurer*.

DES MOINES, February 13, 1880.

D. N. PICKERING, Esq., *Superintendent Central Iowa Railway, Marshalltown, Iowa:*

DEAR SIR—I am in receipt of your favor of the 12th, and note the time fixed by you when you will appear before the Board of Commissioners. The time fixed is satisfactory to the Board, and Messrs. Clock & Shute have been notified.

E. G. MORGAN, *Secretary*.

DES MOINES, February 13, 1880.

MESSRS. CLOCK & SHUTE, *Geneva, Iowa:*

GENTLEMEN—The Board of Commissioners are in receipt of a letter from D. N. Pickering, Superintendent and Treasurer of the Central Iowa Railway Company, setting Thursday, February 19, for a hearing

before us of the matter complained of by you. It is the desire of the Commissioners that both parties be present in order that a full investigation may be had. We suggest that you appear on that day, bringing with you any data bearing on the matter that you have.

E. G. MORGAN, *Secretary.*

DES MOINES, February 19, 1880.

IN THE MATTER OF THE COMPLAINT OF MESSRS. CLOCK & SHUTE VS.
CENTRAL IOWA RAILWAY.

Now, on this day, it being the day fixed for hearing said complaint, Messrs. Clock & Shute appearing in person, and by Mr. Dow, attorney, and the Central Iowa Railway appearing by D. N. Pickering, Esq., Superintendent, and C. A. Jewett, General Freight Agent, Messrs. Clock & Shute withdrew their charge that Ackley dealers in coal were allowed over weights on cars loaded with coal, but insisted on their complaint that the rate to Geneva was thirty-five cents per ton more upon coal than to Ackley, Geneva being a longer distance by ten miles than Ackley, alleging that the difference was too great, and operated practically as an unjust discrimination against Geneva coal dealers. Upon the part of the Iowa Central Railway, Messrs. Pickering and Jewett insisted that the charge to Geneva from Excelsior Junction was reasonable, and was a fair proportion of the rates charged from the mines to the end of their line, and that on account of competition at Ackley they are compelled to haul coal over a portion of their line at a very small margin over actual cost of transportation. And all things being considered, and the diverse views of the parties being weighed, it was ordered by the Board of Railroad Commissioners that the Iowa Central Railway be recommended to adjust and make new rates to Faulkner and Geneva as follows:

From Excelsior Junction to Faulkner, per ton in car loads.....	\$1.65
From Excelsior Junction to Geneva.....	1.75
From Muchakinock to Faulkner.....	1.67
From Muchakinock to Geneva.....	1.77
From Coal Field to Faulkner.....	1.75
From Coal Field to Geneva.....	1.85
From Hickory Grove to Faulkner.....	1.80
From Hickory Grove to Geneva.....	1.90

And that under the provisions of section 3, of chapter 77 of the acts of the Seventeenth General Assembly, a copy of the above order

and recommendation of the Board of Railroad Commissioners be served upon D. N. Pickering, Superintendent and Treasurer of the Iowa Central Railway, by mail, and that Messrs. Clock & Shute be informed of the action of the Board.

MARSHALLTOWN, February 26, 1880.

To the Honorable, the Railroad Commissioners of Iowa:

DEAR SIRS—Your communication, being the conclusion of the Commissioners in the matter of the complaint of the Messrs. Clock & Shute relating to "coal tariff," dated February 19, is satisfactory, and the rates recommended are adopted, and go into effect March 1, 1880, and agents will be instructed accordingly.

With due respect, I remain,

D. N. PICKERING, *Superintendent and Treasurer.*

E. AUSTIN VS. VARIOUS LINES OF RAILWAY, FILED DEC. 26, 1879.

SUBLETT, LEE Co., ILLINOIS, December 15, 1879.

J. S. CAMERON, Esq., *Secretary Board of R. R. Commissioners, Des Moines, Iowa:*

DEAR SIR—In August of this year I shipped from Abilene, Kansas, to Mendota, Illinois, 2,420 lbs. of wheat in sacks, the charges on which I paid at the time of shipment, a receipt for which I hold. When the wheat arrived at Mendota, a back charge of \$13.05 was presented, which I was compelled to pay before I got possession of the grain. I commenced an investigation of the back charge of \$4.10 on the road from Ottumwa to Burlington. I would respectfully ask you is this a right charge, or was the road entitled to that amount? I am confident that I am overcharged somewhere on the route, and, as a shipper almost constantly on the Missouri and Iowa roads, am anxious to find where the wrong is. Would ask your assistance in examining the case.

E. AUSTIN.

DES MOINES, December 26, 1879.

E. AUSTIN, Esq.:

DEAR SIR—Yours of the 15th inst., regarding alleged overcharge for carrying wheat from Abilene, Kansas, to Mendota, Illinois, has been referred to the Board. They direct me to say that the law under which they are operating does not give them any control over inter-state commerce, or inter-state rates, of which nature this case appears to be.

If, therefore, you have complaint to make against any road in this State for carrying within the State, it will be necessary to set forth those charges separately, and furnish the data necessary for a full

examination of the charge. They will then give the matter their early attention. They would suggest, however, that your redress is, probably, through the contracting party at Abilene, Kansas.

J. S. CAMERON, *Secretary*.

W. H. H. WRIGHT, DUNLAP, IOWA, VS. CHICAGO & NORTHWESTERN RAILWAY COMPANY, FILED DECEMBER 30, 1879.

DUNLAP, HARRISON COUNTY, IOWA, December 13, 1879.

GENTLEMEN—When the C. & N. W. R. R. was built through our county, I agreed to give the right of way through my farm on certain conditions, which they failed to comply with. They also cut the bank of the river, and in high water time it overflows a part of my land, causing great damage to crops.

Please inform me whether it is under your jurisdiction to settle the same. If so, how shall I proceed?

W. H. H. WRIGHT.

DES MOINES, December 30, 1879.

W. H. H. WRIGHT, Esq., *Dunlap*:

DEAR SIR—Your postal of date December 13, complaining that the Chicago & Northwestern Railway Co. did not comply with conditions made when you gave said company the right of way over and through your farm, is received and has been referred to the Board. I am instructed to forward you a copy of the law creating the Board of Railroad Commissioners, reciting their powers, defining their duties, etc. From that copy, you will see that the Board has no power, even of inquiry, in cases of the nature you present. Their supervision extends over the roads only in their relations as common carriers for the people.

J. S. CAMERON, *Secretary*.

THE MAYOR AND COUNCIL OF THE TOWN OF HASTINGS, MILLS COUNTY, IOWA, VS. CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY, FILED JANUARY 7, 1880.

To the Hon. Board of Railroad Commissioners of Iowa:

You, the said Board, are hereby notified by the undersigned Mayor and Council of the incorporated Town of Hastings, Mills county, Iowa, that the Chicago, Burlington & Quincy Railroad Company operates its road through this town, and that said company refuse and neglect to receive coal, or to ship the same from stations on their said road to this place; and that said company refuse to furnish cars for the purpose of transporting coal from points on their said lines to this

place, whereby great suffering is being caused; that said road is now, and has been for two months, discriminating against this said town. Wherefore, we ask that you may investigate said charges at once, with the view to giving us immediate relief.

Dated January 2, 1880.

(Signed)

L. T. GENUNG, *Mayor*.

H. E. PERRY,	} <i>Council.</i>
D. W. PERRY,	
GEORGE ROSE,	
J. STALTING,	
JOHN KEMP,	

Under date of January 7, 1880, the Secretary acknowledged the receipt of the complaint to Hon. L. T. Genung, Mayor, and on same day a copy of said complaint was forwarded to C. E. Perkins, Esq., Vice-President and General Manager of the C., B. & Q. R. R. at Burlington, Iowa, with a request that his company make such answer as they desire.

The Commissioners, not hearing from the officers of the C., B. & Q. R. R. Co., in reply to their letter of the 7th of January, they, on the 29th of January, ordered the Secretary to write Mr. Perkins as follows:

DES MOINES, January 29, 1880.

C. E. PERKINS, *Vice-President and General Manager Chicago, Burlington & Quincy Railroad Company, Burlington, Iowa:*

DEAR SIR—Your attention is respectfully called to the letter of the Commissioners dated January 7, communicating a copy of a complaint made against the Chicago, Burlington & Quincy Railroad Company by the Mayor and Councilmen of the Town of Hastings, Mills county, Iowa; said complaint being made under section 15 of the law establishing a Board of Railroad Commissioners. Your early attention and reply to said charge is desired.

Very resp'y yours,

By order of the Board.

E. G. MORGAN, *Secretary*.

Under date of February 3, 1880, the following communication was received from T. J. Potter, Assistant General Manager:

CHICAGO, February 3, 1880.

E. G. MORGAN, ESQ., *Secretary Railroad Commission, Des Moines:*

DEAR SIR—Your letter of the 29th to Mr. Perkins has been referred to me.

We are investigating the charges made against our company by the Hastings people, and will, in a few days, send you a complete report.
Yours truly,

T. J. POTTER.

On the 18th day of February, the Board received a letter from T. J. Potter, Assistant General Manager C., B. & Q. R. R. Co., enclosing copy of a letter from Henry Miller, of the Albia Coal Company, which is made a part of this record.

CHICAGO, February 16, 1880.

E. G. MORGAN, ESQ., *Secretary Board of Railroad Commissioners,
Des Moines, Iowa:*

DEAR SIR—Referring to communication from your office dated January 7, to Mr. Perkins, Vice-President, making known complaint of the Hon. Mayor and City Council of Hastings, Iowa, claiming that our company had discriminated against their town by failing to furnish cars to transport coal ordered by their dealers, would say, that no complaint was made to the local officers of this company that fuel could not be had. During December, 1879, E. P. Bosbyshell & Co. received one car of coal, Johnson & Co. three cars; these are the only dealers at Hastings. The first named firm buy their coal of the Albia Coal Company. The attached copy of letter from Mr. Miller, manager of that company, shows that the reason coal was not shipped to Hastings was not the fault of the railroad company.

This company has furnished cars in every case where it was possible to do so, and had the matter of scarcity of coal at Hastings been brought to the knowledge of the proper parties, coal would have been furnished them. The trouble is that dealers did not push their orders as they should have done under the circumstances.

Yours truly,

T. J. POTTER.

ALBIA COAL COMPANY, }
ALBIA, February 12, 1880. }

MR. W. C. PERKINS, *Assistant Superintendent C., B. & Q. R. R.,
Burlington, Iowa:*

DEAR SIR—Mr. Coleman, agent of our place, requests that I should write you giving you the conversation that occurred between myself and Mr. Bosbyshell of Hastings, Iowa: Do not remember the conversation sufficient to give it, but will give you the facts as they occurred: There was a variety of causes contributed to the scarcity of coal in October, November and December, 1879. In the month of October we did not have a full supply of miners to put out our full capacity of coal, and part of the time there was a scarcity of cars, and our railroad demand for cars was very heavy, and, we believing that the cars being supplied by them, they had the right to their coal first and our

customers second, we so acted. On the 5th of November the miners struck, and no coal was mined by us. This compelled the railroad company to haul their cars to Illinois and other places for coal. When we started to work in December we had but few men, and cars were hard to get. We went to see Mr. Stewart, the car distributor, and he stated that he was doing all he could to get the cars back to Iowa mines. During this time we were hunting miners; and the two causes combined kept us from running the full capacity of our mine. Now if Mr. Boshyshell states anything different from the above, he certainly got a wrong impression of what I did say, and I certainly would have to attribute it to his disappointment in not getting coal, as was the case with hundreds of other dealers over the country and [who] think the coal company or railroad company are to blame.

(Signed)

HENRY MILLER.

DES MOINES, February 26, 1880.

HON. L. T. GENUNG, *Mayor Town of Hastings, Iowa:*

DEAR SIR—In the matter of the Town of Hastings against the C., B. & Q. R. R. Co.: We send you herewith a copy of the communication of the C., B. & Q. R. R. Co., dated February 16, 1880, in regard to your charge heretofore made against said company.

You will please, at your earliest convenience, forward affidavits and such other written testimony as you desire supporting the charges made. As soon as the evidence is all in you will be advised as to the time when the Commissioners will hear the case, at which time you can be present either in person or by counsel if you choose.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, February 26, 1880.

T. J. POTTER, *Assistant General Manager C., B. & Q. R. R. Co., Chicago, Illinois:*

DEAR SIR—In the matter of the Town of Hastings *vs.* the C., B. & Q. R. R., you are hereby informed that the case is now ready for evidence. You will please, at your earliest convenience, forward such affidavits and such other written testimony as you desire to offer in refutation of the charges made. As soon as the evidence is all in you will be advised as to the time when the Commissioners will hear the case, at which time you can be present either in person or by counsel if you choose.

By order of the Board.

E. G. MORGAN, *Secretary.*

CHICAGO, BURLINGTON & QUINCY RAILROAD Co., }
BURLINGTON, March 13, 1880. }

To the Honorable Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIRS—I forward for filing, affidavits on the part of the company in the matter of the complaint of the Town of Hastings against the C., B. & Q. R. R. Co., for discrimination in furnishing cars for the transportation of coal. If I understand yours of the 26th of February, to Mr. Potter, I shall be notified in advance of the time at which the case will come on for hearing. I shall be much obliged to you if you will give me as much notice as possible, as I desire to be present.

J. W. BLYTHE.

Accompanying this letter were the affidavits referred to, of the following persons, which were placed on file: Henry Miller, Jno. Postlewait, J. C. Osgood, C. H. Kinnaman, J. H. Duggan, W. B. Ryder, Chas. F. Stevens, Sam'l Flagler.

DES MOINES, March 15, 1880.

J. W. BLYTHE, Esq., Attorney C., B. & Q. R. R. Co., Burlington, Iowa:

DEAR SIR—I am in receipt of your favor of the 13th, with eight affidavits for filing on the part of your company, in the matter of the complaint of the Mayor and Town Council of Hastings. The mayor and council were notified on the 26th ultimo to forward affidavits and such other written testimony as they desired in support of the charges made. Up to this time no reply has been received. Should their reply be such as to warrant the Commissioners in setting a day for a hearing, ample time will be given that you may be present.

E. G. MORGAN, Secretary.

DES MOINES, March 19, 1880.

HON. L. T. GENUNG, Mayor, Hastings, Iowa:

DEAR SIR—Your attention is respectfully called to our letter of February 26, 1880, asking you to furnish evidence in support of your complaint against the C., B. & Q. R. R. Co., charging said company with refusing and neglecting "to receive coal or to ship the same from "stations on their road to this place" (Hastings), and with refusing "to furnish cars for the purpose of transporting coal from points on "their said line to this place" (Hastings); and that "said road is now "(January 2, 1880), and has been for two months, discriminating "against this town" (Hastings).

Please furnish us with such evidence as you wish to offer, immediately, as we desire to make final disposition of the case as soon as possible. The case now awaits only your evidence for such action.

By order of the Board.

E. G. MORGAN, *Secretary*.

DES MOINES, March 26, 1880.

HON. L. T. GENUNG, *Mayor, Hastings, Iowa*:

DEAR SIR—The enclosed letter was sent you March 19, with a request that you answer immediately. The Commissioners are desirous to dispose of the case, and instruct me to ask you to telegraph them when the papers will be here.

E. G. MORGAN, *Secretary*.

[Enclosed was copy of Secretary's letter above, dated March 19, 1880.]

Nineteen days having elapsed since writing the above to Mr. Genung, and no response having been made by him to any of my letters, on the 14th of April I sent the following letter to Geo. A. Bailey, Esq., of Hastings, Iowa:

DES MOINES, April 14, 1880.

GEORGE A. BAILEY, Esq., *Hastings, Iowa*:

DEAR SIR—Will you please hand the enclosed letter to your mayor, Hon. L. T. Genung? I have written him three times and have been unable to get a reply. The mayor entered a complaint last December against the C., B. & Q. R. R. Co. for discriminating against the town, and when written to in regard to furnishing proof to substantiate the complaint, fails or neglects to write me. Please have the kindness to inform me, after you have delivered the letter, as it is very important that I should know that he gets it.

E. G. MORGAN, *Secretary*.

[Enclosed was a copy of my letter to Mr. Genung, under date of March 19, 1880.]

GLENWOOD, April 17, 1880.

E. G. MORGAN, *Secretary, Des Moines*:

DEAR SIR—Your favor of the 14th inst., inclosing letter to Hon. L. T. Genung, came to hand on the morning of the 15th inst., and on the morning of the 16th inst., in the presence of A. F. Johnson, I delivered to Mr. Genung your letter. He acknowledged having received your letters, but seemed to think he had done all that was necessary on his part to bring the case before the Board, and that it was the

duty of the Board to go to Hastings and investigate the matter. I told him I thought it would be well for him to first get his case before the Board in a business way, before he censured them for lack of attention to duty. He said he would attend to it at once.

GEORGE A. BAILEY.

HASTINGS, April 22, 1880.

To the Railroad Commissioners of Iowa:

GENTLEMEN—I am in receipt of advices from your Secretary, informing me that you are ready to hear the case of the Incorporated Town of Hastings, complainant, *vs.* the C., B. & Q. Railroad Company, and requesting me to forward testimony on the part of said Town. By referring to the statute creating your office, and defining your duties, I observe that when complaint has been made, it becomes your duty to investigate the matter and report the facts to the Governor. Although the law does not designate the place where you shall make the investigation, there are reasons which lead me to believe that you should meet for such purpose at the point from which the complaint is made. For certain purposes you are required to go over the roads of the State at intervals of time in the discharge of your duty. These I need not enumerate. It seems to have been the intent of the Legislature to create a tribunal that should be within the reach of all the people, however poor, illiterate, or economical in the expenditure of their money. In the discussion of the bill in the Senate, one of its ablest supporters declared that the remedy which it was intended to provide was so simply and easily to be attained that the injured party could file his complaint on a postal card. On what appears to me to be a reasonable view of the law, I conclude that whatever mode of practice you have adopted, or wherever you have heretofore inquired into the cases that have been presented to you, the statute intended that you should prosecute your inquiry where the wrong was done and where the complaint is made.

I am ready on receipt of your notice to present the proofs on the part of the Town of Hastings. But I, and counsel with me in the case, desire to file affidavits and present our case by oral argument. We do not wish to incur the expense of a journey to Des Moines in a matter in which all the remedy possible appears to have been intended to be put so easily and simply within reach of the aggrieved party. We ask that you set a time for hearing here in Hastings, and that you bring with you the complaint, the answer of the railroad company, and other evidence and affidavits as has been presented to you. In the event of your denying this request, we desire that the hearing may be heard in Afton, before your body or a majority thereof; that the files of the case be there present, as above suggested, and that we have the necessary notice of the time and place at which said hearing will be had. In the event of your positive requirement that we go to Des Moines to aid your inquiry and investigation, we hold ourselves in readiness to go there; and please announce to us your pleasure at once, and we will bring our proofs with us without further parley. But we here and now protest that such requirement is not contemplated by the law, and is

unreasonable and unjust. It will involve an expense to the Town of Hastings, which, in a case wherein the complainant was a less able client, would be a virtual denial of justice.

I will await your pleasure and act accordingly.

L. T. GENUNG, *Mayor of Hastings.*

DES MOINES, May 3, 1880.

HON. L. T. GENUNG, *Mayor, Hastings, Iowa:*

DEAR SIR—Your favor of April 22 at hand and contents noted. We do not recognize your construction of the law as to hearing complaints; that is to say, we believe we would not violate either the letter or the spirit of the law if we insisted upon hearing the case here at the office provided by law for the Board, but as you have suggested that great expense would be entailed upon the Town of Hastings, we have determined, in the exercise of our discretion, to have a meeting at Hastings for the reception of the evidence and the hearing of such oral arguments as you may wish to present. The evidence must be reduced to writing, either in the shape of affidavits or depositions, as you may think best, which you will please have ready at the time of trial. We have fixed upon Wednesday, the 19th of May, 1880, at 9 A. M., at Hastings, as the time and place of hearing the parties read their evidence, and such oral arguments as either party may desire to offer.

Please advise us at once if, for any reason, you cannot be ready at that time.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, May 3, 1880.

J. W. BLYTHE, Esq., *Attorney C., B. & Q. R. R. Co., Burlington:*

DEAR SIR—Will Wednesday, May 19, 1880, at 9 A. M., at Hastings, suit as to time for hearing the complaint of the Town of Hastings vs. C., B. & Q. R. R. Co.? For reasons satisfactory to the Commissioners we have concluded to hear the case at Hastings. The evidence must be in the shape of affidavits or depositions, which you will have ready at time of trial. At the time and place above named the Board will be present to hear the parties read their evidence, and offer such oral arguments as they think fit. Please advise us at once if, for any reason, you cannot be ready at that time.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, May 12, 1880.

And now on the 12th day of May, 1880, at the office of the Board of Railroad Commissioners, in Des Moines, comes the Chicago, Burlington & Quincy Railroad Company, by their attorney, J. W. Blythe, and for answer to the complaint of the Mayor and Council of the town of Hastings, denies the truth of the complaint and of each and every allegation thereof, and asked permission of the Board to withdraw the eight affidavits transmitted to this office, with his letter of the 13th of March, giving notice that he would introduce such testimony as he deemed necessary when the Mayor and Council of Hastings had made their case.

Petition granted, and affidavits returned.

By order of the Board.

E. G. MORGAN, *Secretary*.

HASTINGS, MILLS CO., IOWA, May 19, 1880.

The Board of Railroad Commissioners met at the office of the mayor, in Hastings, at 9 A. M. All the members present.

The Secretary was asked to read the complaint of the Mayor and Town Council of Hastings, and the answer of the C., B. & Q. R. R. Co., to the complaint.

Hon. L. T. Genung, mayor, addressed the Board at some length, and read a copy of the communication received by this Board from Thos. J. Potter, Assistant General Manager C., B. & Q. R. R. Co., under date of February 16, 1880, showing why no coal was received at Hastings during the month of December, 1879; also, a letter from Henry Miller, accompanying the letter of Mr. Potter.

The mayor then introduced and read the following depositions to substantiate his complaint:

DEPOSITION OF E. P. BOSBYSHELL.

Int. 1. You may state your name, residence, and occupation.

Ans. My name is E. P. Bosbyshell; I reside in Hastings, Iowa; I am in the mercantile business.

Int. 2. Where do you conduct your business?

Ans. In Hastings, Iowa.

Int. 3. How long have you been in business in Hastings?

Ans. Ten years.

Int. 4. What is the style of your firm?

Ans. E. P. Bosbyshell & Co.

Int. 5. Do you handle coal in connection with your other business?

Ans. I do, when I can get it.

Int. 6. You may now state how many cars of coal you received during the months of December, 1879, and January, 1880.

Ans. I got one car in December and was out until near the 15th of January.

Int. 7. What portion of the time were you out of coal during the months of December, 1879, and January, 1880?

Ans. In December I was out all the time, excepting three or four hours.

Int. 8. What, if any, effort did you make to procure coal from the dealers at the banks?

Ans. I kept constantly writing telling the dealers that the people would suffer for want of coal.

Int. 9. From whom did you purchase your coal?

Ans. From the Albia Coal Company.

Int. 10. In ordering coal from Albia or other points on the road in the coal region of this State, do you have any business with the agent at this place?

Ans. No: I have no direct business with him in ordering coal, except when I order by telegraph.

Int. 11. I will now ask you to state if you know whether or not it was a fact, generally known, that coal could not be had in Hastings last winter?

Ans. It was generally known.

Int. 12. I will now ask you if you are acquainted with Henry Miller, of the Albia Coal Company?

Ans. I am.

Int. 13. Did you have any conversation with Mr. Miller, during December 1879, in regard to the failure of his company to fill your orders for coal?

Ans. I did.

Int. 14. Where were you when you had the conversation you speak of?

Ans. I was at the depot at this place.

Int. 15. You may give that conversation as fully as you can recollect.

Ans. Mr. Miller told me he thought he would be able to furnish us coal soon, but on account of the scarcity of cars and the fact that the C., B. & Q. R. R. Co. taking all the cars *they did load*, it left them so they could not fill their orders. Mr. Miller explained that the cause of the scarcity of cars was on account of the fact that during the strike they (the railroad company) had sent their cars to Illinois and to Ft. Scott, Kansas, and had not got them back. Mr. Miller also said that he had a conversation with one of the officials of the C., B. & Q., in which he said the company would be able to furnish cars soon.

Int. 16. How many cars could you have sold during the scarcity of coal last winter, if you could have got them?

Ans. I could have sold from twenty to forty.

Int. 17. Do you know whether or not the local agent of the rail-

road company at Hastings knew of the scarcity of coal at this place during the winter?

Ans. I know that the agent was aware of the fact that coal could not be had in this town.

Int. 18. Did you have any conversation with any other agent of a coal company since January 1, 1880, in regard to the scarcity of coal during December—if you say you did, state that conversation fully?

Ans. I had a conversation with the agent of the Eureka Coal Co., of Fredric, Iowa. He stated that they had applied a number of times for cars and could not get them until they began making preparations for bringing suit against the railroad company for not furnishing cars, and then they got plenty of them.

E. P. BOSBYSHILL.

Subscribed and sworn to before me this 18th day of May, 1880.

[L. S.]

L. J. GENUNG, *Notary Public*

DEPOSITION OF A. F. JOHNSON.

Int. 1. State your name, residence and occupation.

Ans. A. F. Johnson; reside in Hastings; am dealer in lumber and coal.

Int. 2. You may now state if you were in the coal business during the months of December, 1879, and January, 1880, and if you say you were, state what portion of the time you were out of coal during the months of December and January, 1879 and 1880.

Ans. I was a coal dealer, and was unable to get coal in this State, and was out from the 10th of December, with the exception of one day until the 31st of December, and also from January 1, 1880, to January 10, 1880, was out of coal.

Int. 3. What effort did you use to procure coal?

Ans. I wrote to the companies dealing in coal urging them to fill my orders, and also stating to them that the people were suffering for the want of coal.

Int. 4. What, if any reply, did you receive from the companies?

Ans. Some time during the month of December, 1879, as well as I now recollect, I received a letter from the coal companies, in which they stated that the reason my orders were not filled was that the company would not furnish cars.

Int. 5. What is your custom in regard to paying for your coal; have you ever allowed a bill for coal to become overdue?

Ans. I have invariably paid all my bills for coal when due.

Int. 6. How long have you been in business in Hastings?

Ans. I have been in business nine years in Hastings.

Int. 7. You may now state anything that in your judgment would aid the Commissioners in their investigation in this case.

Ans. There was great dissatisfaction among the people and continued complaint coming in at the scarcity of coal. My customers live at distances ranging from one to fourteen miles from here, and it often occurred that after driving fourteen or fifteen miles were com-

pelled to return home without coal, and I also know that there was great suffering on account of the scarcity.

A. F. JOHNSON.

Subscribed and sworn to by A. F. Johnson, before me this 18th day of May, 1880.

L. T. GENUNG, *Notary Public*.

DEPOSITION OF WILLIAM MUSSELMAN.

Int. 1. You may state your name, residence and occupation.

Ans. My name is William Musselman; reside in Hastings, Iowa; am proprietor of a billiard hall.

Int. 2. State what you may know as regards the scarcity of coal in Hastings during the months of December and January, 1879 and 1880.

Ans. It was impossible to get coal at any price.

Int. 3. State, if you know, whether the local agent at Hastings knew of the scarcity of coal at this place.

Ans. During the months of December, 1879, and some time after I had ordered a car of coal, I went to see the local agent of the C., B. & Q. Railroad Co. at this place, and in answer to my inquiry why my coal did not come, he said the company could not furnish coal cars. I also knew that it was known to every man, woman and child in this town that coal could not be had for love or money.

WILLIAM MUSSELMAN.

Subscribed and sworn to by William Musselman, before me, this 17th day of May, 1880.

L. T. GENUNG, *Notary Public*.

DEPOSITION OF O. T. IVES.

Int. 1. State your name, residence and occupation.

Ans. O. T. Ives; resident of Hastings, Iowa; proprietor of the Ives House.

Int. 2. You may now state if you ordered any coal during the months of December and January, 1879 and 1880, and if you say you did, state if you received the coal, and if you say you did not, state what, if any reason was given by the coal dealers for their not filling your orders.

Ans. I ordered one car of coal about the first of December and failed to receive it, and the only reason assigned was, that the dealer could not get cars to fill orders.

Int. 3. From what firm did you order coal?

Ans. J. C. Lyman, Bussey, Iowa.

Int. 4. State, if you know, the condition of the people of Hastings and vicinity on account of the scarcity of coal.

Ans. There was great suffering, and public schools were compelled to close on account of the scarcity of coal.

Int. 5. You may state, if you know, whether the agent of Hast-

ings knew of the condition of the people on account of the scarcity of coal.

Ans. I notified him of the fact that I had ordered coal, and that the same had not come for the reason that no cars could be had. I also notified him that there was no coal to be had in town, and that the people were in a suffering condition.

Int. 6. State, if you know, whether during the months of December and January, 1879 and 1880, the C., B. & Q. R. R. were transporting coal through Hastings, west.

Ans. They were transporting through this town by the train load.

Int. 7. State if you know of any cars being marked to Hastings, and if afterward they were re-marked to other points.

Ans. I know of one car being marked to Hastings and afterward was marked to Plattsmouth.

O. T. IVES.

Subscribed and sworn to, by O. T. Ives, before me this 17th day of May, 1880.

L. T. GENUNG, *Notary Public*.

DEPOSITION OF JAMES F. MARTIN.

Int. 1. State your name, residence and occupation.

Ans. James F. Martin; reside in the town of Hastings, Iowa; am a dry-goods salesman.

Int. 2. You may state how long you have resided in this town.

Ans. I have resided in this town seven years.

Int. 3. Are you acquainted with Henry Miller, Superintendent of the Albia Coal Company?

Ans. I have seen him, and know him by sight only.

Int. 4. You may state if you had any conversation with Mr. Miller during the month of December, 1879, and if you say you did, state the same fully.

Ans. I had some conversation with Mr. Miller, in the presence of L. T. Genung and E. P. Bosbyshell, in regard to getting coal delivered in this town. He (Miller) said that he could load fifteen (15) cars per day if he could get the cars, but that the C., B. & Q. Company would not furnish cars; and it often happened that when cars were loaded and billed for certain points they would take it for their own use or ship it through to Nebraska; and the only explanation the company gave was that the cars were out of the State.

JAS. F. MARTIN.

Subscribed and sworn to before me this 17th day of May, 1880.

L. T. GENUNG, *Notary Public*.

DEPOSITION OF C. H. PAINTER.

Int. 1. You may state your name, residence and occupation.

Ans. C. H. Painter; reside in Hastings, Iowa, and dealer in stoves and tinware.

Int. 2. What business were you engaged in during the months of December and January, 1879 and 1880?

Ans. I was dealer in stoves, tinware and coal.

Int. 3. Where was your place of business?

Ans. In Hastings, Iowa.

Int. 4. Did you order coal during the months of December and January, 1879 and 1880?

Ans. I did.

Int. 5. Were your orders filled?

Ans. They were not.

Int. 6. What, if any, reason did the coal dealers assign for not filling your orders?

Ans. Said they could get no cars, but would ship as soon as they could get cars.

Int. 7. From whom did you purchase your coal?

Ans. From Auten & Andrews, Flagler's Station, Iowa.

Int. 8. You may state how long you were out of coal during the months of December and January, 1879 and 1880.

Ans. I was out of coal entirely for sixty days from Dec. 1st.

Int. 9. You may state if you saw any coal passing through this town on the railroad going west.

Ans. I saw train loads every day going west.

Int. 10. What, if anything, did you do to procure coal?

Ans. I did all that I could to obtain coal from the mines, but was unable to do so.

Int. 11. What kind of stoves do the people mostly use here?

Ans. They use about four-fifths (4-5) coal-burning stoves.

[No signature.]

Subscribed and sworn to by C. H. Painter before me this 17th day of May, 1880.

L. T. GENUNG, *Notary Public.*

DEPOSITION OF S. LANT.

Int. 1. State your name, residence and occupation.

Ans. S. Lant; reside in Hastings; am city marshal.

Int. 2. You may state how long you have resided in this town.

Ans. Have resided in Hastings two years.

Int. 3. You may state, if you know, anything about the scarcity of coal in this town during the months of December and January, 1879 and 1880.

Ans. I know of several cases of real suffering in families where there was sickness, on account of improper fuel, it being impossible to obtain coal.

Int. 4. You may state if you saw any coal being transported through this town on the C., B. & Q. Railroad west during the months of December and January, 1879 and 1880.

Ans. I saw plenty of coal going west on the railroad; saw train load after train load, and most of it marked Plattsmouth. And often saw cars marked for Hastings changed and re-marked for Plattsmouth, Nebraska.

Int. 5. Did you at any time have any knowledge of coal being thrown from trains by people of this town?

Ans. I saw coal that men had thrown from the trains, but was unable to prevent the same, they being wrought up to anger by reason of their families suffering for the want of coal, which could not be obtained any other way.

[No signature.]

Subscribed and sworn to by S. Lant before me, this 17th day of May, 1880.

L. T. GENUNG, *Notary Public*.

DEPOSITION OF L. T. GENUNG.

Int. 1. Are you acquainted with Henry Miller, superintendent of the Albia Coal Company?

Ans. I have met him and know him by sight.

Int. 2. You may state if you had any conversation with Mr. Miller during the month of December, 1879, and if you say you did, state the same fully.

Ans. I met Mr. Miller in the store of E. P. Bosbyshell & Co. some time during the fore part of December, 1879. I made some remark about the scarcity of coal, when Mr. Henry Miller said his company had plenty of coal but could get no cars to ship the same, as he explained it; that as fast as he loaded a car the company either took it for their own use or sent it to Nebraska. I also heard Mr. Miller tell E. P. Bosbyshell that he was prepared to load fifteen (15) cars per day if he could get the cars; but, said he, the coal cars of the C., B. & Q. R. R. Co. are, as I am informed, at Ft. Scott, Kansas.

L. T. GENUNG.

Subscribed and sworn to by L. T. Genung before me this 17th day of May, 1880.

[L. S.]

THEO. S. GODDARD, *Notary Public, Iowa*.

TELEGRAPHIC DISPATCH.

EMERSON, Iowa, June 19, 1880.

TO FRANK SHINN:

We had thirteen cars of soft coal during December.

SHEFFER & BULLA.

The mayor here stated that these depositions were all the evidence he had to offer.

TESTIMONY OF THE DEFENSE.

J. W. Blythe, attorney for the Chicago, Burlington & Quincy Railroad Company, then introduced the following affidavits:

AFFIDAVIT OF W. B. RYDER.

STATE OF IOWA, }
UNION COUNTY. }

I, W. B. Ryder, on my oath depose and say that I am train-master in charge of the C., B. & Q. R. R. Company's line from Creston west to the Missouri River; that my authority embraces the local station business on the line of the railroad, and that I am the proper officer to whom complaints should be made for any failure to supply cars on my division of the road; that no complaints were ever made to me of any discrimination by the company against the dealers in Hastings in not furnishing them with cars to load with coal for their trade.

I further say that no complaints were ever made to me by any one that there was a "coal famine," or short supply of coal at Hastings, for the use of the people who there reside; and that the C., B. & Q. R. R. Co., during the time of the coal miners' strike in November and December, 1879, at a loss to the said company, furnished dealers a temporary supply along the line of said road from their reserve stock of coal, which they had accumulated at Creston for their own use, and that in every instance when it came to my knowledge that the people at any station in my division of said railroad were suffering for want of fuel, such want was supplied as aforesaid by the use of coal belonging to the company to the dealers in such town. I further say that, had complaint been made to me that the people of Hastings were in want of coal, which their dealers could not supply, that such dealers could have obtained a supply from the said C., B. & Q. R. R. Co., and that no discrimination against the town of Hastings has ever been ordered, abetted, countenanced or known to me.

W. B. RYDER.

Subscribed and sworn to before me by W. B. Ryder this 8th day of March, 1880.

[L. S.]

C. J. COLBY, *Notary Public*.

AFFIDAVIT OF J. H. DUGGAN.

STATE OF IOWA, }
UNION COUNTY. }

I, J. H. Duggan, being first duly sworn, on oath depose and say that I occupy the position of chief train-dispatcher and have charge of the movement and distribution of cars on the C., B. & Q. R. R. from Creston west to the Missouri River. About November 1, 1879, the miners in all the mines along the line of the C., B. & Q. R. R. Co. in Iowa went on a strike, and the mines were closed until about December 5, 1879, when work was resumed. In the time that the mines were closed all the coal cars in use by the railroad company were sent out of the State to load with coal for Iowa and west. Nebraska cars were sent

home to load west and south with coal. Other cars were sent east to Illinois to load at Kewanee and Streator, and the only coal supply for some time was from outside the State. When work was resumed in the mines the railroad company waived their right to call on the mines for a full supply for the use of the company at the stations along the line, and notified the superintendents of coal mines that they could supply dealers who were in urgent need for the retail trade. The said C., B. & Q. Railroad Company, at a very considerable expense and additional labor, reloaded coal which had been unloaded at Creston and Red Oak for use at those stations, and distributed the same at those points where there was a necessity for fuel for immediate use, to the end that the mines might supply the urgent demands of dealers who were clamoring for a supply for their customers.

Deponent further says that he never heard at any time during the winter of 1879-80 any complaint made by any party that the said C., B. & Q. R. R. Co. were in any manner discriminating against the dealers in the town of Hastings; that no complaints were ever filed with me officially, and that I had no knowledge of any such complaints being made by any one.

J. H. DUGGAN.

Subscribed and sworn to by J. H. Duggan before me this March 8th, 1880.

[L. s.]

C. J. COLBY, *Notary Public*.

AFFIDAVIT OF C. H. KINNAMAN.

STATE OF IOWA, }
UNION COUNTY. }

I, C. H. Kinnaman, being first duly sworn, on my oath depose and say that I was station agent of the C., B. & Q. R. R. Co. at Hastings, Mills county, Iowa, on the 18th day of January, 1880, and that I continued as such agent until February 10, 1880. During the time above indicated, while acting as such agent, I transacted all the business of the said C., B. & Q. R. R. Co. with the business men of Hastings, and, although I daily saw and talked with them, I never heard any complaints made by any one charging a discrimination by the said C., B. & Q. R. R. Co. against the dealers in said town of Hastings in not furnishing an equitable number of cars on which to carry coal to the dealers in the said town.

C. H. KINNAMAN.

Subscribed and sworn to before me by C. H. Kinnaman this March 8th, A. D. 1880.

[L. s.]

C. J. COLBY, *Notary Public*.

AFFIDAVIT OF CHARLES F. STEVENS.

STATE OF IOWA, }
MONROE COUNTY. } ss.

I, Charles F. Stevens, agent and business manager of the Oak Hill Coal Mines, in Marion county, Iowa, on oath say that no discrimination was made against the town of Hastings, Iowa, in sending out coal by the said coal mining company, but that at all times cars were billed and sent to the places making the most urgent demand and seemingly in greatest need of coal without discrimination or favoritism for or against any place, town, or person, and all coal shipped by us was taken by the railroad company and carried and distributed absolutely according to our directions, and they had nothing whatever to do in the matter, except to carry the coal to such places as we directed, which they did. And I think we generally got our full rate of empty cars.

CHARLES F. STEVENS.

Subscribed and sworn to before me by Charles F. Stevens this third day of March, 1880.

[L. S.]

WM. A. NICHOL, *Notary Public.*

AFFIDAVIT OF JOHN POSTLEWAIT.

STATE OF IOWA, }
WAPELLO COUNTY. } ss.

I, John Postlewait, being duly sworn, on oath say I am a member of the firm of Fix & Postlewait, and have almost the entire management of the business, which is that of mining and shipping coal. Our mines are situated along the line of the Chicago, Burlington & Quincy Railroad, and about five miles west of the city of Ottumwa, and for the past year our business has been extensive, as we have succeeded to and added to our former business that of the Union Coal & Mining Company, in Wapello county. We ship along the line of the C., B. & Q. R. R. quite extensively, and especially along that part of the line west of Ottumwa, and are largely engaged in supplying the dealers at the various points, and I think I can say for some years past I have been thoroughly acquainted with everything connected with the shipment of coal along said line of railroad, and especially west of our mines. I further say, that about the 1st day of November, 1879, there was a strike among the miners along the entire line of said road; that it lasted till about the 5th of December, 1879; that during this strike there was little or no coal mined from the mines which had been the source of supply to private consumers along the entire line of road, and the consequence was coal became very scarce at the various points, and the demand for it urgent. When the strike was over we were still short of men, which, added to the fact that the cars had necessarily been sent elsewhere for coal, and the accumulation of orders rendered us still unable to supply the demand for coal. This was the case along the entire line of railroad. But the cars were returned with what, at the time, appeared to me surpris-

ing promptness, and were distributed to the different mines. And I now say, emphatically, that during this strike, and the demand for coal, the railroad company did all in its power to supply every locality, and without discrimination for or against any point. In fact I never knew or heard of any discrimination at any time by the railroad company, either for or against any point or locality. The company always furnished cars whenever it was in their power, without reference to where the coal was to go, and when the coal was loaded the railroad company at once delivered the cars where directed without reference to the place. And, too, the company got along with as little coal as possible in order that we might supply our private customers during the time referred to. I think there could not have been any discrimination between points without my knowing of it; and I now say I never heard such a thing hinted at, but on the contrary the road favored all points alike, treated all points alike. During the said strike the miners seemed to have left all the mines along the said line of railroad, so when they commenced work all the mines were short of men; also they seemed to be short of coal at all points, and it was weeks before this demand could be supplied. I further say I have heard read the charges made by the mayor and common council of the town of Hastings against Chicago, Burlington & Quincy Railroad Company, charging said company with discriminating against the town of Hastings. I now say, from my acquaintance with the business, as above stated, there is not a doubt in my mind but said charges are entirely without any foundation.

JOHN POSTLEWAIT.

Subscribed and sworn to by John Postlewait before me, this 8th day of March, 1880.

[L. S.]

W. W. CARY, *Notary Public*.

AFFIDAVIT OF SAMUEL A. FLAGLER.

STATE OF IOWA, }
WAPELLO COUNTY. } ss.

I, Samuel A. Flagler, being duly sworn, on oath state I am, and have been from the year of 1873, extensively engaged in mining and shipping coal along the entire line of the Chicago, Burlington & Quincy Railroad, and have shipped largely to the town of Hastings. I am thoroughly acquainted with everything connected with the shipping of coal along said line of railroad. I am superintendent of the Union Coal & Mining Company. We have mines running in the counties of Monroe, Marion and Lucas. I now say I have heard read the charges made by the mayor and common council of the town of Hastings against the said Chicago, Burlington & Quincy Railroad Co., charging the road with discriminating against the town of Hastings, and I say there cannot be any foundation for any of said charges; that if they existed I could not but have known them. I also say I have carefully read over the affidavit of John Postlewait made in connection with said charges, and I am thoroughly acquainted with the facts

and matters therein stated, and they are all true, as I verily believe, and I now make said affidavit, in every respect, a part of this my own.

SAMUEL A. FLAGLER.

Subscribed and sworn to before me this 8th day of March, 1880, by said Samuel A. Flagler.

[L. S.]

W. W. CARY, *Notary Public.*

AFFIDAVIT OF J. C. OSGOOD.

STATE OF IOWA, }
DES MOINES COUNTY. } ss.

I, J. C. Osgood, being first duly sworn, depose and say, that in the early part of the month of November, 1879, the miners in the various coal mines on the line of the C., B. & Q. Railroad struck for higher wages; and that, in consequence thereof, very little, if any, coal was mined on the line of the said railroad during that month, and very few, if any, orders for coal were filled in consequence. By the tenth day of December, 1879, the Cleveland mine was again in full operation, and although there was an abundance of cars furnished by the railroad company, the Whitebreast Coal and Mining Company were entirely unable to fill the orders received by them for coal. The other mines on the line of the said railroad were not able to run to their full capacity, owing to the fact that the miners employed by them had gone off to seek employment elsewhere, and were so scattered that it took some time to bring them back.

J. C. Osgood,

President Whitebreast Coal and Mining Co.

Subscribed and sworn to before me this second day of March, 1880.

H. B. SCOTT, *Notary Public.*

AFFIDAVIT OF HENRY MILLER.

I, Henry Miller, one of the firm of the Albia Coal Company, located at Albia, Iowa, in the county of Monroe, and mining coal on the line of the C., B. & Q. R. R., three miles west of Albia, in said county, do upon my oath say that I have been actively engaged in said coal mining and shipping for the last three years, and at no time since we have been in the trade has there been so urgent a demand for coal as the months of October, November, December, 1879, and January, 1880; and at no time during those months could we supply the demand. In the month of October, 1879, we did not have a sufficient force to run the mine to its full capacity, and part of the month we were scarce of cars, and upon investigation we were satisfied that the said C., B. & Q. R. R. Co. gave us an equal division.

November 5, 1879, our miners come out on a strike for higher wages and lay idle during all the balance of the month. On December 2 or 3, 1879, we resumed work with only a few miners on hand and a short supply of cars, as all the C., B. & Q. cars were reported to be in Illinois for coal, and the B. & M. (Neb.) cars were south for coal; so that from

the two causes combined we could not run our mine to its full capacity, and from the urgent demands made by our customers for coal, it looked as if there was a regular coal famine; and from the above causes we were unable to relieve them.

Mr. T. J. Potter, Superintendent of said railroad, did, on or about the 3d or 6th of December, 1879, telegraph us to fill our private orders in preference to any railroad orders, which we did, and divided our shipments as near equitable as we could, giving Mr. Bosbyshell, at Hastings, as fair a showing as any of our customers.

I further state that on or about the 6th or 7th of January, 1880, Mr. W. C. Perkins, Assistant Superintendent; Joel West, Master Mechanic, and O. E. Stewart, Train Dispatcher, all of said railroad, were here in Albia, and that I told them the condition of our customers, and they then proposed to use some coal they had at Chariton and let us fill our private trade, which we did, and divided as near equal as we could.

I further state that I never heard a word from any of the said railroad officials, or any one in their employ, discriminating against Hastings, Iowa, or any other point on the line of said railroad, but do say that after careful inquiry found that said R. R. Co. did do all in their power to supply cars to fill the demand, not only furnishing to the mines on the line of their road, but supplying us with cars to send on the C. R. R. of Iowa to get coal for our customers during the time our miners were on a strike.

HENRY MILLER.

Subscribed in my presence and sworn to before me by the said Henry Miller, this second day of March, 1880.

DANIEL ANDERSON, *Notary Public*.

The railroad company then rested.

L. T. Genung then addressed the Board in support of the complaint for an hour.

J. W. Blythe addressed the Board.

The following questions were asked Mr. Blythe by the Railroad Commissioners:

Question. Has the C., B. & Q. R. R. Co. coal cars enough to do the ordinary business of the road?

Answer. Yes: in ordinary times.

Ques. Do you know of any other complaint on this subject from any other part of the State?

Ans. No.

Ques. Would you be apt to know if such a complaint should be made?

Ans. I would.

Mr. Genung addressed the Board in reply to Mr. Blythe.

Frank Shinn, Esq., an attorney from Emerson, addressed the Board for an hour.

At 3 p. m., the Board adjourned to meet at Des Moines to consider the evidence and decide the case.

DES MOINES, July 5, 1880.

J. W. BLYTHE, *Attorney C., B. & Q. R. R. Co., Burlington, Iowa:*

DEAR SIR—With this I hand you a copy of the decision of the Railroad Commissioners in the case of The Town of Hastings, Mills Co. Iowa, vs. The C., B. & Q. R. R. Co.

E. G. MORGAN, *Secretary.*

DES MOINES, July 5, 1880:

L. T. GENUNG, *Mayor, Hastings, Iowa:*

DEAR SIR—Herewith I hand you a copy of the decision of the Railroad Commissioners in the case of The Town of Hastings vs. The C., B. & Q. R. R. Co.

E. G. MORGAN, *Secretary.*

DECISION OF RAILROAD COMMISSIONERS.

In the matter of the complaint of the Town of Hastings, Mills county, Iowa, against the Chicago, Burlington & Quincy Railroad Company, charging that the railroad company "refuse and neglect to receive coal, or to ship "the same from stations on their said road to this place (Hastings); and that "they refuse to furnish cars for the purpose of transporting coal from points "on their said line to this place (Hastings); and that said road is now (January 2, 1880), and has been for two months, discriminating against said town "(Hastings)," it appears that three charges are made:

1. Refusing to receive and ship coal from stations on the line of said road to Hastings.
2. Refusing to furnish cars for transportation of coal from points on their line to Hastings.
3. Discriminating against Hastings from November 2, 1879, to January 2, 1880.

The evidence shows clearly that there was a very great scarcity of coal at Hastings during the months of December, 1879, and fore part of January, A. D. 1880. The complaint was received at our office January 7, 1880, and on the 10th of same month it appears coal was again supplied in sufficient quantity; this having been the statement of Hon. L. T. Genung, mayor of Hastings, upon the argument of the case.

The cause of the coal famine appears to have been, that in the month of November, 1879, the miners along the line of the Chicago, Burlington & Quincy Railroad struck for higher wages, and the mines were closed until about the 5th of December, A. D. 1879, when work was resumed. To operate the road it became necessary to look to other fields for a supply, and the coal cars of the company were sent out of the State to load with coal. Nebraska cars were sent south and west to supply the Nebraska road with coal. Owing to the scarcity and demand for coal all along the line of the Chicago, Burlington & Quincy Railroad Company, when work was resumed at the mines the officers of the company waived their right to a certain number of cars of coal daily, under contract, and directed certain of the coal companies to fill their private orders in preference to the orders of the company. In some instances where the scarcity of and pressing demand for coal was made known, the railroad company, through its officers, authorized supplies to be furnished from their own stores gathered at Creston.

It does not appear that any person in Hastings advised the proper officers of the company of the wants of the town. This is manifest from the testimony of Mr. Ryder, train-master, and Mr. Duggan, train-dispatcher. It does appear from the testimony of Mr. Musselman, that during the month of December, A. D. 1879, he notified the local or station agent at Hastings of the condition of affairs, and the great want existing, and was told that the company could not furnish coal cars. It would also seem impossible that the station agent at Hastings could have failed to know of the want of coal and the inconvenience resulting from that want at the town of Hastings. Yet we are unable to find from the testimony that he ever advised his superior officers of the situation. Thus it appears that neither the citizens nor the station agent made their wants known to the company. Emerson, a station near by, appears to have had a supply of coal; and it appears from the letter of Judge L. W. Tubbs, of that place, that its supply was furnished from Illinois, through the kindness of Judge Tubbs in turning over for private consumption coal which he had obtained from Illinois at a much higher price than had been ruling for Iowa coal.

We do not find from the evidence that the railroad company ever refused to receive and ship coal from stations along its line to Hastings. No demand for such receipt and shipment appears to have been made upon the company.

We do not find from the evidence that the railroad company ever refused to furnish cars for the transportation of coal from points on its line to Hastings. No demand for the furnishing of cars appears to have been made on the company. We do not find from the evidence that the railroad company discriminated against the town of Hastings from November 2, 1879, to January 2, 1880, as it does not seem the situation was made known to the officers of the company either by the officers of the company or by the officers of the town of Hastings or by its citizens or by the station agent of the company at this point, and no motive was shown for such discrimination. We cannot absolve the local agent from blame in this matter, for it was certainly his duty to have informed the proper officers of the situation, but we do not find from the evidence any act of the company which would justify us in finding any discrimination on their part against the town of Hastings. On the contrary, it appears from the statement of Mr. Genung, mayor of the town of Hastings, in his argument that soon after the complaint was filed coal began to arrive. The complaint was received January 7, 1880, and the company notified of the same on the same day. This appears to have been the first notice the company had of the trouble at Hastings, as we do not think the doctrine of agency should have so technical an application as to hold a company responsible for unjust discrimination in a state of affairs about which the governing officers had no actual knowledge. In any event the company officers gave a general order to the coal companies to prefer orders of private coal dealers to orders of the company for coal, thus showing the very opposite intention from that of discrimination, the order being general in its character. The situation was evidently a new and embarrassing one to all concerned, and no better example can be found of the far-reaching evil of *strikes* than is set forth by the evidence in this case. Whole communities suffered from the refusal of coal miners to work until their demands as to wages were complied with. The energy of the company was necessarily expended in a desperate effort to secure coal for its engines, and its cars were scattered at different points outside the State. When the miners resumed work the cars were gathered home and the people along the line were, as soon as could be, supplied. Industry resumed its ordinary operations, commerce resumed its accustomed course and there is now no complaint and has been none since the 10th of January, A. D. 1880, three days from the time this complaint was filed in the office of the Board of Railroad Commissioners. It is very apparent to our minds that the sole cause of the trouble was the strike of the miners and the disturbance of business relations resulting therefrom. This fact clearly appears from the evidence of several coal miners, as well as from the evidence of officers of the company. To make out a case of discrimination there must be shown some act or acts which clearly distinguish and separate the point in question from all other points, and these acts must be unjust in their character. If

the results were unavoidable, as in this case, if caused by matters out of or beyond the control of the company, as in this case, we cannot find any discrimination.

The above being the only complaint ever made to the Commissioners by a town council under the provisions of section 15 of the act creating the Board of Railroad Commissioners, it may not be deemed improper to make some remarks upon the case. The record shows that the complaint was filed January 7, A. D. 1880, and the case was not heard until the 19th day of May, A. D. 1880. The same record discloses the fact that all cause of complaint ceased about January 10, 1880, within three days from the time the complaint was lodged in this office. The same record shows that Hon. L. T. Genung, mayor of the town of Hastings, was called upon for evidence to support the charge on the 26th day of February, 1880, on the 19th of March, and again on the 26th of March, 1880. A period of nineteen days elapsed from the 26th of March, 1880, and still the mayor furnished the Board with no evidence. The Commissioners, unable to understand the reason of the Mayor's silence, under the supposition that he had not received any one of its several official communications above set forth, addressed a letter on the 14th of April, 1880, to George A. Bailey, Esq., of Hastings, Iowa, asking him to see the mayor and ascertain if he had received any of the communications addressed to him. From Mr. Bailey's letter, found in the record, it appears that he saw the mayor on the 16th of April, and that Mr. Genung had received the several letters above referred to and addressed to him from this office, but supposed he had done all that was necessary on his part. Six days elapsed and on the 22d of April, A. D. 1880, Hon. L. T. Genung, mayor of the town of Hastings, Iowa, addressed a communication to this office, claiming that it was the duty of the Commissioners to come to Hastings to hear the evidence, and filing a formal protest if the Commissioners declined to do so. Desiring to ascertain the truth with regard to the complaint the Commissioners repaired to Hastings and heard the evidence offered in support of the complaint, being all written testimony; namely, eight affidavits, which could at any time have been transmitted by mail, and listened to the oral arguments of counsel for the complainant and respondent. The above facts are thus concisely set forth that the cause of the delay in disposing of this case may be fully understood. A comparison of the several dates will make it manifest that at no time from the 7th of January to the 19th day of May, 1880, could the Commissioners have made a decision in

the case without having been guilty of the folly of deciding the case before hearing the evidence. The record discloses the reason why the evidence was not sooner furnished.

It will be noticed that in the decision of the case reference is made to certain statements in a letter written by Judge Tubbs. This letter was received, having been addressed to Mr. McDill of the Board, and was called up by a report of the case in the *Mills County Journal*, in which Mr. Shinn, of counsel in the case for the Town of Hastings, made the statement: "Emerson has plenty of coal, but dealers had to order it in Judge Tubbs' name in order to get it." Under date of May 25, 1880, explaining that he writes because of seeing his name mentioned in a report of the case, Judge Tubbs says: "Last winter, when the great strike in Iowa among the coal miners was going on, I was running a steam mill in Emerson. The company that furnished me coal informed me of the trouble, but said that they could furnish me coal at a higher price, as they must get it elsewhere. I told them as I must have the coal to send it along, and from the freight bills it must have come from Illinois, as on all the bills there were back charges. About this time our dealers could get no coal, as there was none at the mines. I stopped my mill and turned over all the coal that came to them [the dealers]; therefore they had plenty of coal, except for a few days before they told me the situation of things. Now this is the reason Emerson had plenty of coal.

"Again, Mr. L. S. Bulla was the principal coal dealer here. In the meantime he got out of *hard coal*. He bought from a firm in Burlington, Messrs. Cummings & Co. They ran short on account of some trouble east and could not furnish him [with coal]. I was doing business in this county for C. W. Spaulding, of Burlington, a hard coal dealer. Bulla asked me if I could not get him a car of hard coal from Spaulding, in order that he could hold his trade in coal. I wrote to Mr. Spaulding to send me without delay a car of hard coal. When the coal came I turned it over to Mr. Bulla. In regard to this matter at Hastings, the talk about suffering is all a fraud. The winter was open and warm. Not one day last winter but that a team could haul 2,500 pounds from here to Hastings, a distance of five miles, and I think there were but three days that they could not have got coal at Emerson if they had come after it."

The above statement seems to effectually dispose of the inference that Emerson was supplied with coal by the company, while Hastings

was left to suffer—showing that the coal supply at Emerson was Illinois coal and hard coal from Pennsylvania; and Judge Tubbs' letter is also suggestive of the idea that, if there was any real suffering at Hastings for want of coal, relief could have been obtained by an easy journey to Emerson.

N. W. EDWARDS vs. ST. LOUIS, KANSAS CITY & NORTHERN R'Y CO.,
FILED JANUARY 8, 1880.

MOULTON, Iowa, January 3, 1880.

HON. JOHN H. GEAR, *Governor of Iowa*:

DEAR SIR—Inclosed you will find a communication from this place to the *Centerville Citizen*. That portion which speaks of the St. Louis, Kansas City & Northern (now the Wabash, St. Louis & Pacific) R. R., does not half tell the story of the miserable and dangerous condition of that company's road in this State. Please hand the same to one of the Railroad Commissioners. Would have sent it direct but did not know their address. I know that this is not the proper way to get at the matter, but what is "everybody's business is nobody's"; and having to ride considerable on said road, I am interested to a sufficient extent to excuse my action in the matter.

N. W. EDWARDS.

Respectfully referred to the Hon. Commissioners.

JOHN H. GEAR.

DES MOINES, January 8, 1880.

T. MCKISSOCK, ESQ., *General Superintendent W., St. L. & Pac. R. R., St. Louis*:

DEAR SIR—This office is in receipt of the following communication, referred to the Board by Hon. John H. Gear, Governor of Iowa. [Here was inserted a copy of complaint above.] The following are extracts from the newspaper article referred to above. Speaking of an accident to a train of the B. & S. W. R'y, it reads: "No blame can attach to the train men, as the accident is due entirely to the miserable condition of the track of the St. L., K. C. & N." "And here let us say that if there is a track in use in the United States, that is in as bad a condition as that of the St. L., K. C. & N. from Coatsville to Ottumwa, we have not heard of it," etc., etc. "If there is any piece of road in the State that demands the attention of the Railroad Commissioners, it is this. We are satisfied that if they should examine it carefully, they would require that no trains should be run over it

"at a greater speed than six miles per hour, until the rotten and worn-out iron is replaced by new. Accidents are frequent on this track, and if something is not done to remedy the matter, you may look for a terrible loss of life through a 'smash-up' this winter."

The Commissioners instruct me to say that after their inspection during the summer, the worn and rough condition of this track was the subject of considerable discussion. Noting the small amount and unremunerative character of your traffic over this portion of your road, they refrained from calling upon you to make such extensive repairs as the condition of the road seemed to demand. They now instruct me to call for a copy of your time-card, and to ask what immediate improvements you have in view for this portion of your road.

J. S. CAMERON, *Secretary*.

DES MOINES, January 28, 1880.

T. MCKISSOCK, Esq., *General Superintendent St. L., K. C. & N. R'y, St. Louis:*

DEAR SIR—I am in receipt of your time-card, dated November 9, 1879, for which please accept thanks. By this card the running time of your trains from Coatesville to Ottumwa—43½ miles—is two hours and forty minutes, or $16\frac{2}{3}$ miles per hour. The B. & S. W. time from Moulton to Bloomfield—14½ miles—is fifty-five minutes, or fifteen and one-half miles per hour. When the letter of Mr. Cameron, Secretary, under date of January 8, 1880, was sent to you, the Board expected some reply to the suggestions made, and some intimation of the course you propose to pursue. It is evident that this rate of speed is entirely too fast for a road in the condition of this piece of line, and the Board directs me to call your attention to section 3, chapter 68, of the laws of the Seventeenth General Assembly, a copy of which I herewith inclose.

The judgment of the Board, as at present advised, is that a rate of ten miles an hour is as fast as any train should run, even if that rate is safe, upon a track in such condition as yours. You will see that the Commissioners will be remiss in their duty if they allow the present state of things to continue. Please inform the Board at as early a time as possible whether you propose to begin renewals of your track, and when; also whether you propose to reduce rate of speed, and when.

E. G. MORGAN, *Secretary*.

OFFICE OF GENERAL SUPERINTENDENT,
WABASH, ST. LOUIS & PACIFIC RAILWAY, }
ST. LOUIS, January 28, 1880. }

J. S. CAMERON ESQ., *Secretary Board Railroad Commissioners, State of Iowa, Des Moines:*

DEAR SIR—Yours of the 8th, covering a communication to the Governor, enclosing a newspaper extract in regard to the track of this road, came duly to hand.

This company have, in the past three years, expended a very considerable amount of money on the forty-three miles operated in Iowa. The cross-ties have been constantly replaced, and the bridges and trestles, of which there are an unusually large number, have all been renewed by very substantial structures. The Des Moines River bridge, at Ottumwa, was rebuilt late in the past year. It was the intention of the company to have renewed much of the rails, and have made very marked improvement in the track before this day, but they have been somewhat delayed by various causes.

It is proposed at an early day to remove the old rails and substitute better, and in part of the line new ones. As you remark, the business of this line has been very light, and it has not been at all remunerative to the company in the past three years, the expenses of the bridge repairs alone being greater than any net receipts; and it seemed proper to make the first large expenditures on these structures. I am instructed to say that there shall be no delay as to the further improvements.

T. McKISOCK, *Gen. Supt.*

DES MOINES, January 30, 1880.

T. McKISOCK ESQ., *General Superintendent W., St. L. & P. R'y Co.:*

DEAR SIR—Your letter of the 28th inst. received and contents noted. The Board had observed that you were replacing your mechanical structures with new work, and that your road was unusually well supplied with ties. On the 28th, not hearing from you, I was instructed to inquire if you regarded the rate at which you were running over your iron as safe, and to suggest the propriety of a reduction of speed; also, to inquire when you proposed to begin replacing the iron.

An early answer will oblige.

E. G. MORGAN, *Secretary.*

WABASH, ST. LOUIS & PACIFIC RAILWAY, }
SUPERINTENDENT'S OFFICE, }
ST. LOUIS, Feb. 4, 1880. }

E. G. MORGAN, ESQ., *Secretary Board Railroad Commissioners, Des Moines:*

DEAR SIR—I have yours of January 28, followed by yours of the 30th, in which you acknowledge receipt of mine of the 28th. This

of mine had been somewhat delayed in the writing by the consolidation of the line, change of organization, etc.

I observe your reference to speed, and in reply would say that we will reduce speed, and endeavor to conform to your views as to the safety and condition of track. I presume the Board of Commissioners do not intend that the speed should be made ten miles per hour on all the forty-three miles in Iowa, but only on such portions as call for so reduced a rate.

I am instructed to say that at a very near day the company will begin replacing the worn iron with better, and to a great extent with new rails, for which they have already negotiated. The great number of ties—very much greater to the mile than the usual rate—adds largely to the percentage of safety.

T. McKISOCK, *Gen'l Supt.*

DES MOINES, February 6, 1880.

T. McKISOCK Esq., *General Superintendent W., St. L. & P. Railway,
St. Louis, Mo.:*

DEAR SIR—Your favor of the 4th at hand, and contents noted. The only object that the Board have in interfering in the running of your trains is to insure safety, and it is only on those parts of the forty-three miles where the iron is evidently unsafe that they desire speed reduced. The Board feels that it would, with its knowledge of the condition of a portion of your track, be remiss in duty if it did not insist upon such regulations of trains as might be expected to guard against accident.

E. G. MORGAN, *Secretary.*

WABASH, ST. LOUIS & PACIFIC RAILWAY, }
SUPERINTENDENT'S OFFICE, }
ST. LOUIS, February 15, 1880. }

E. G. MORGAN Esq., *Secretary Railroad Commissioners:*

DEAR SIR—Inclosed please find copy of our time table of North Branch, taking effect Sunday, February 15, 1880.

T. McKISOCK, *Gen'l Supt.*

This time table shows a material reduction in the rate of speed between Ottumwa and Coatesville, the portion of the road called in question.

J. W. STOCKER AND S. MILLS VS. CHICAGO & NORTHWESTERN RAILWAY COMPANY, FILED JAN. 16, 1880.

LOGAN, IOWA, January 15, 1880.

To the Railroad Commissioners of Iowa:

GENTLEMEN—I would most respectfully call your attention to the matter of the shipment of live stock from points in the western part of this State to Council Bluffs. The grievance I have to complain of at this time is an order of the Chicago & Northwestern Railroad Company that no stock car can be taken on the day freight, but all stock must be taken on No. 13, or the train arriving in Council Bluffs about ten o'clock. By this arrangement the stock is not weighed until next morning, and a consequent shrink of about 200 pounds per car load occurs. Then we are compelled, if we accompany the stock, to stay all night, and if we see our stock weighed and settled for, must stay all next day, owing to the arrangement of the running of the trains. By this arrangement we have to load and unload in the night, and are materially inconvenienced, and at least lose from \$8.00 to \$10.00 per car. I think this order emanated with J. B. Owen, at Boone, and am not advised as to whether officials higher up have any knowledge of the order.

All of which is respectfully submitted.

J. W. STOCKER,
S. MILLS,
Stock Shippers.

BOONE, IOWA, Nov. 22, 1879.

To all Agents—We will not take shipments of stock for Council Bluffs on No. 9 until further orders.

J. B. OWEN, *Train-master.*

DES MOINES, January 16, 1880.

J. W. STOCKER, Esq., *Logan, Iowa:*

DEAR SIR—I am in receipt of your communication to the Board of the 13th inst. A copy of your complaint has been sent to the General Manager of the C. & N. W. R. R. Company, and as soon as his reply is received the Commissioners will notify you of the result.

E. G. MORGAN, *Secretary.*

DES MOINES, January 16, 1880.

MARVIN HUGHITT Esq., *General Manager C. & N. W. R'y, Chicago, Illinois:*

DEAR SIR—This office has received a communication, of which the following is a copy: (See letter of complaint above). The following

is a copy of the order inclosed: (See copy of Owen's order above). By general order of the Board I submit to you the above copy of complaint, with the request that at an early day you forward to the Board such answer as you may wish to make to them.

E. G. MORGAN, *Secretary.*

CHICAGO & NORTHWESTERN RAILWAY Co.,
OFFICE OF THE FREIGHT TRAFFIC MANAGER, }
CHICAGO, January 28, 1880.

E. G. MORGAN, Esq., *Secretary Board of Railroad Commissioners,
State of Iowa:*

DEAR SIR—Mr. Hughitt being out of the city, your favor of the 16th inst. has been referred to me, regarding the complaint made by Messrs. J. W. Stocker, and S. Mills, live stock shippers of Logan, in their letter of the 13th to you respecting the order issued by J. B. Owen, train-master, Boone, November 22, addressed to all agents, stating that shipments of live stock for Council Bluffs would not be taken on train No. 9 until further orders.

Would say that this order was issued by direction of J. S. Oliver, Superintendent of the Iowa Division, and for the following reasons: Train No. 9 is our through express freight from Chicago to Council Bluffs, and is run for the purpose of making this company's delivery of freight at Council Bluffs equivalent in time to that of the Rock Island or C., B. & Q. Roads. For some time after this train was put on it made a practice of receiving live stock shipments from points on the Iowa Division destined to Council Bluffs. It was soon found, however, that this was impracticable, as the time consumed in switching so heavy a train, and in waiting for hogs to be loaded, put the train behind time from one to three hours in reaching Council Bluffs every day, hence it was found necessary to issue the above order.

The local freight train which now does this business reaches Council Bluffs at nine or nine-thirty o'clock, p. m., and we would suggest that if arrangements are made with the receivers of hogs at that point to weigh the hogs immediately on arrival, the shrinkage complained of by Messrs. Stocker and Mills will be obviated, and the company will extend every facility in its power in the way of switching cars at Council Bluffs to accommodate both the owners and receivers of hogs, if the above suggestion is adopted.

H. C. WICKER, *Freight Traffic Manager.*

DES MOINES, February 10, 1880.

J. W. STOCKER, Esq., *Logan, Iowa:*

DEAR SIR—Your complaint against the Chicago & Northwestern Railway Company, with regard to a recent order as to stock shipments, was by us referred to Mr. Hughitt, and we have received a reply, a copy of which is herewith inclosed. (See letter of H. C.

Wicker, above.) Please advise us if the suggestions made by Mr. Wicker, if carried out, will be satisfactory to you.

By order of the Board.

E. G. MORGAN, *Secretary*.

DES MOINES, March 23, 1880.

J. W. STOCKER, *Logan, Iowa*:

DEAR SIR—On the 10th of February, I addressed you a letter in reference to the complaint made by you against the C. & N. W. R'y, sending a copy of a letter received by the Board from H. C. Wicker, Freight Traffic Manager, and as yet have received no reply. The Board would be glad to hear from you.

E. G. MORGAN, *Secretary*.

LOGAN, IOWA, March 25, 1880.

To the Board of Railroad Commissioners of Iowa, Des Moines, Iowa:

GENTS—The suggestions of Mr. Wicker are all good, but the packers in Council Bluffs will not receive and pay for hogs in the night. They cannot do it well; they must have daylight for properly sorting and grading hogs. Of course, I do not expect to ship any hogs this summer to Council Bluffs, so it will make no difference, but I cannot see how it takes more time and hinders trains more to switch out a car at Logan, than at Missouri Valley. The train never is detained for me to load a car, if they will give me the car before the train arrives, and I have shipped three hundred cars of stock from the several stations in the western part of the State in two years. I know that when I could not ship on train No. 9, the same train took stock from Missouri Valley. Of course, I know why this is, but do not think it a fair discrimination. I am in hopes that there will be, by another winter, a sufficient number of packers in Council Bluffs and Omaha to employ the time of a commission firm at the transfer yards, so we can ship to the yards and have them sold there, and not have to ship to individual packers.

J. W. STOCKER.

DES MOINES, March 26, 1880.

H. C. WICKER, *Freight Traffic Manager Chicago & Northwestern R'y Co., Chicago, Ill.*:

DEAR SIR—Your attention is respectfully called to the inclosed copy of a letter of Mr. Stocker. I am directed by the Board to say that Mr. Stocker seems to give a good reason why a night train to Council Bluffs will not meet the difficulty heretofore suggested by him. Under the circumstances, the Board respectfully suggest that it seems right that you should allow shippers from Logan an opportunity to

reach Council Bluffs by the day train. Please advise us of your action.

By order of the Board.

E. G. MORGAN, *Secretary*.

[Inclosed with this was Stocker's letter above, dated March 25.]

A response to the above letter has not been received at this office. The Commissioners hope that hereafter such arrangements will be made by the Chicago & Northwestern Railway Company as will be satisfactory to shippers at Logan.

IRWIN, PHILLIPS & Co. vs. DES MOINES & FORT DODGE R. R. Co.,

FILED JANUARY 16, 1880.

Secretary Board of Railroad Commissioners, Des Moines:

DEAR SIR—Inclosed find freight bill; shipment made by us from Keokuk to Gowrie. The distance from Keokuk to Des Moines is, we understand, 163 miles; from Des Moines to Gowrie, 59 miles. The freight charges you will observe for the 163 miles are \$3.25; for the 59 miles are \$3.33.

We desire to be enlightened why this is so. It certainly is unfair and unjust, and we desire to protest against such a system. Please inform why such a discrimination on the part of the Fort Dodge Road is permitted, and return inclosed freight bill.

IRWIN, PHILLIPS & Co.

DES MOINES, January 16, 1880.

MESSRS. IRWIN, PHILLIPS & Co., *Keokuk, Iowa:*

GENTLEMEN—I am in receipt of your favor of the 14th, and note the contents. A copy of your complaint has been forwarded C. N. Gilmore, Superintendent of the D. M. & Ft. D. R'y Co., and as soon as his reply is received I will notify you of the result.

E. G. MORGAN, *Secretary*.

C. N. GILMORE, *Superintendent D. M. & Ft. D. R. R. Co., Des Moines:*

DEAR SIR—This office has received a communication of which the following is a copy (see letter of complaint above).

[No. 1769.]

COPY OF FREIGHT BILL.

GOWRIE, IOWA, Nov. 19, 1879.

B. B. ELLISON, *To Des Moines & Ft. Dodge R. R., for freight from Keokuk, Iowa, DR.:*

Date way-bill.	No. way-bill.	No. car.	DESCRIPTION OF ARTICLES.	Weight.	Rate.	Our charges.	Back charges.	Total.
Nov. 19.	369	50	3 Case B. & S.....	200	36.2	\$.72	\$.60	.....
			2 B's Mdse.....					.....
			1 Bale O. C.....	720	36.2	2.61	2.15	\$ 6.08

Consignor, K. D. M.

Received payment.

[Signed]

F. MADDEN, *Agent.*

By general order of the Board, I submit to you the foregoing copy of complaint, with the request that at an early day you forward to the Board such answer as you may wish to make.

E. G. MORGAN, *Secretary.*

DES MOINES & FT. DODGE R. R. Co.,
SUPERINTENDENT'S OFFICE,
DES MOINES, January 21, 1880. }

E. G. MORGAN, *Secretary Board Railroad Commissioners:*

SIR—Inclosed we return you copy of way-bill. We see no over-charges, as this rate has been in force since July 4, 1874. The distance, Des Moines to Gowrie, is 66½ miles, instead of 59 miles, as reported to you.

C. N. GILMORE, *Superintendent.*

DES MOINES, January 22, 1880.

MESSRS. IRWIN, PHILLIPS & Co., *Keokuk, Iowa:*

GENTLEMEN—Referring to your favor to the Board of Railroad Commissioners of the 14th instant, I am advised by the Board that the D. M. & Ft. D. R. R. Co. are classed under the act of the Fifteenth General Assembly as class "C" (see acts of the 15th G. A., Chap. 68).

They also find that the distance from Des Moines to Gowrie is 66½ miles, and if the goods shipped would come under the head of first class, the rate would be, by adding twenty per cent, as allowed by section 4, chapter 68, laws of the Fifteenth General Assembly, 36.2 cents, as charged in the freight bill inclosed.

While the tariff of 1874, known as "the Granger tariff," was repealed by the Commissioner law of 1878, the Des Moines & Ft. Dodge officials claim that they have not changed their rates and are working under it.

The Board, under the circumstances, feel that it would be necessary to have proof that this tariff was unjust before interfering with it.

E. G. MORGAN, *Secretary*.

B. F. RENO VS. CHICAGO, ROCK ISLAND & PACIFIC RAILROAD. FILED
JANUARY 10, 1880.

MARENGO, IOWA, January 7, 1880.

P. A. DEY, Esq., *Railroad Commissioner*:

DEAR SIR—On last Monday, January 5, when the trustees of Marengo township met, J. S. Sweeney reported that the railroad bridge over Bear Creek was in a very bad condition, and that it was unsafe for trains to pass over. This bridge is the first one west of Marengo. I talked to Col. Hedges, our State Senator, and he said that I had better write to you and tell you what Sweeney said. Whose business it is, I know not.

B. F. RENO.

DES MOINES, January 8, 1880.

A. KIMBALL, Esq., *General Superintendent C., R. I. & P. R. R., Davenport, Iowa*:

DEAR SIR—I am handed the inclosed personal letter to Mr. Dey with the request that I forward it to you. The Commissioners would like a report on the condition of the bridge mentioned.

J. S. CAMERON, *Secretary*.

DAVENPORT, January 10, 1880.

To the Honorable Board of Railroad Commissioners, State of Iowa:

GENTS—Replying to yours of the 8th, regarding the condition of Bear Creek bridge, near Marengo, I have to say: The bridge is a Howe Truss, 110-foot span, built in 1869, and is on our list for renewal. While we believe it might carry a train without extra support, to insure safety we have five bents under the span. Two bents in channel are piles, the others framed timber bents. At the west end of this

bridge we have 320 feet of trestle (16 pile bents) all new. We have several Howe Truss bridges on the line about the age of this one, but all have bents under them, and generally pile bents.

A. KIMBALL, *General Superintendent.*

DES MOINES, January 24, 1880.

B. F. RENO, Esq., *Marengo, Iowa:*

DEAR SIR—In reply to your favor of the 7th instant, relating to railroad bridge on Bear Creek, I would say that I inclose you a copy of a letter from A. Kimball, General Superintendent, written to the Commissioners on the 10th, and, unless his statement is incorrect, the Board do not deem it necessary to make a personal examination of the bridge in question.

E. G. MORGAN, *Secretary.*

BAKER BROTHERS VS. CHICAGO, ROCK ISLAND & PACIFIC RAILROAD,
FILED, APRIL 28, 1880.

OTTUMWA, April 23, 1880.

MESSRS. PETER A. DEY, JAS. W. McDILL AND M. C. WOODRUFF:

DEAR SIRS—Mr. John Givin, Superintendent of the D. V. branch of the C., R. I. & P. R. R., is making special rates on butter and eggs to Keokuk, Iowa, to local dealers. They carry butter and eggs within twenty miles of our city to Keokuk, which is fifty, for less money than they will bring it. We saw a letter from Pond & Co. to E. Manning, Douds, Iowa, saying John Givin had made him special rates at different points along the line. They are discriminating all they can against our city and our business. When we ask them for rates east they will give us none but their tariff, which is seven per cent higher than it is to Burlington over the C., B. & Q. R. R. You will please look into this. Would like to know if they have a right to discriminate against our business in favor of Pond & Co. Mr. Hutchinson says you will investigate this.

BAKER BROS.

DES MOINES, April 28, 1880.

MESSRS. BAKER BROS., *Ottumwa, Iowa:*

GENTLEMEN—Your favor of the 23d, is at hand, and contents noted. The Commissioners will all be here in a few days, when I will lay your communication before them.

E. G. MORGAN, *Secretary.*

DES MOINES, May 4, 1880.

HUGH RIDDLE, Esq., *President C., R. I. & P. R. R. Co., Chicago:*

DEAR SIR—Herewith please find copy of a complaint made by Baker Bros., of Ottumwa, Iowa. Please send at your earliest convenience such answer as you may think the case requires.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, JUNE 29, 1880.

HUGH RIDDLE, *President C., R. I. & P. R. R. Co., Chicago:*

DEAR SIR—Your attention is respectfully called to my letter of May 4, 1880, inclosing a copy of a complaint made by Baker Bros., of Ottumwa, Iowa, requesting your answer thereto. Please give the matter your early attention.

By order of the Board.

E. G. MORGAN, *Secretary.*

CHICAGO, July 3, 1880.

E. G. MORGAN, Esq., *Secretary Board of Railroad Commissioners:*

DEAR SIR—Referring to your favor of May 4th, inclosing a copy of complaint made April 23, by Baker Bros., of Ottumwa, it was found upon investigation that John Givin, local freight agent, had given a special rate to Keokuk to meet a rate believed to have been given by C., B. & Q. R. R. from Ottumwa to Burlington. The special rate was given from one point only and without authority from the General Office, and was recalled previous to May 10, 1880. This office understands that Baker Bros. were apprised of this, and expressing their satisfaction, promised to withdraw their complaint before the Commissioners.

HUGH RIDDLE, *President.*

DES MOINES, November 10, 1880.

MESSES. BAKER BROS., *Ottumwa, Iowa:*

GENTLEMEN—I inclose a copy of a letter received from Hugh Riddle, President C., R. I. & P. R'y, in relation to a complaint made by you April 23, 1880. Is Mr. Riddle correct in saying that the matter of complaint had been satisfactorily arranged with you, and you promised to withdraw the complaint you had made to the Commissioners?

E. G. MORGAN, *Secretary.*

OTTUMWA, November 20, 1880.

MR. E. G. MORGAN:

DEAR SIR—Your favor of the 10th received and contents noted. We do not know whether the rate we complained of has been restored to tariff or not. We never withdrew the complaint, and never had any notice from the company that they had restored the rate, and parties who were getting the rate have said nothing further about it, and we presume the railroad company have restored the rate.

BAKER BROS.

E. P. MADISON VS. CHICAGO, BURLINGTON & QUINCY RAILROAD,
FILED MAY 4, 1880.

OTTUMWA, April 24, 1880.

HON. J. W. McDILL, *Afton, Iowa*:

DEAR SIR—I enclose you letter from J. R. Wood, G. P. A. C., B. & Q. R. R.; the check in question also. Here is a case where the road has had pay from Osceola to Burlington, and because I did not go through within fifteen days they refuse to carry me—see letters. I don't care for the five dollar fare, but do complain to you as a Commissioner, of the unjust way the company take in these matters. If I am wrong, let me know; if not, I want them made to come to terms on this as well as other such matters.

E. P. MADISON.

DES MOINES, May 4, 1880.

E. P. MADISON, Esq., *Ottumwa, Iowa*:

DEAR SIR—The Commissioners have made examination of your complaint against the C., B. & Q. R. R. Co., wherein you protest against its refusal to grant you transportation on a stop-over check after the time for which it was issued had expired. The lay-over ticket issued to you bears upon it a printed notice, reciting that "the person to whom it is issued accepts it on the above conditions, and waives all right to passage or rebate after the expiration of fifteen days from date of issue." The statutes of Iowa are silent upon the point you raise; but the Supreme Court passed upon the principle involved in your case, in the case of *Sherman vs. The Chicago & Northwestern Railway Company*, to be found in the 40th Iowa Report, page 45. The Supreme Court of Illinois (Vol. 67), in the case of *Churchill vs. The Chicago & Alton Railroad Company*, decide that when a passenger accepted a lay-over ticket good for thirty days only, "accepted it on the terms specified, and was bound by them. It became a valid and binding contract, and to render the lay-over

"ticket available, he should have used it within the time specified." The decisions of Supreme Courts have all the force of statute law, and hence the Commissioners have no discretion or right to rule otherwise than in accordance with their decisions. The lay-over ticket and the letter of James R. Wood are herewith returned.

By order of the Commissioners.

E. G. MORGAN, *Secretary*.

SAMUEL LILBURN VS. CHICAGO, ROCK ISLAND & PACIFIC RAILROAD COMPANY, FILED JUNE 7, 1880.

OTTUMWA, IOWA, June 4, 1880.

E. G. MORGAN, Esq., *Secretary Railroad Commissioners, Des Moines, Iowa*:

DEAR SIR—I inclose herewith copy of letters from the agent of Merchants' Dispatch Transportation Company, to Samuel Lilburn, a large butter and egg shipper of this city, advising him of the refusal of the C., R. I. & P. R. R. Co. to haul refrigerator cars from Keokuk to Ottumwa, thus depriving Mr. L. of the shipping advantages offered by the Wabash route. This refusal, upon the part of the Rock Island, is in accordance with an agreement heretofore entered into between the Iowa trunk lines, that neither road should compete for business in the territory of the other, the object, of course, being to compel Mr. Lilburn to ship *via* C., B. & Q. at a much larger rate.

I have examined the law creating a Board of Railroad Commissioners, passed by the Seventeenth General Assembly, and am of the opinion that it is intended to correct just such abuses as above indicated. (See section 10, of said act.) The perishable character of the merchandise handled by Mr. L., necessitates a speedy examination of this complaint, and will thank the Board to give the matter its early attention; and that under its general supervisory power it will direct the revocation of this very unjust and arbitrary order of the Rock Island Company.

Mr. Lilburn will furnish you any additional information desired,
C. D. HENDERSHOTT.

Accompanying this was a copy of a letter from Mr. A. J. Daugherty, agent Merchants' Dispatch Transportation Company at Keokuk, Iowa.

KEOKUK, IOWA, June 3, 1880.

SAMUEL LILBURN, Esq., *Ottumwa, Iowa*:

DEAR SIR—Immediately upon receipt of your letter, asking for two more cars, we delivered two (P.) cars to C., R. I. & P. An hour after Mr. Givin notified us that he had just received an order from Chicago to discontinue hauling refrigerator cars to Ottumwa. This, of course, is intended as an effectual shutting off of our route from your business. I remonstrated with Mr. Givin, saying that we had delivered

him two cars for you, and that we had received them before his order came. I urged it would greatly disappoint you, if it did not cause loss. And he agreed to take up these two cars, but no more.

This, I presume, will close out shipments this way, unless we can manage to get them *via* Wabash. Mr. Givin says will furnish refrigerators to Keokuk and transfer here, but, of course, he knows that is impossible.

A. J. DAUGHERTY.

OFFICE OF THE RAILROAD COMMISSIONERS, }
DES MOINES, June 7, 1880. }

C. D. HENDERSHOTT, Esq., *Ottumwa, Iowa:*

DEAR SIR—I have your favor of the 4th inst., with the complaint of Samuel Lilburn. The Commissioners are, at present, making an examination of the different roads, and as soon as they return this matter shall be attended to.

E. G. MORGAN, *Secretary.*

DES MOINES, June 10, 1880.

HUGH RIDDLE, Esq., *President*, OR R. R. CABLE, Esq., *General Manager C., R. I. & P. R. R. Co., Chicago, Ill.:*

GENTLEMEN—In accordance with a general order of the Board, I forward you herewith a copy of a communication received at this office from C. D. Hendershott, attorney for Samuel Lilburn, of Ottumwa, Iowa. The Commissioners desire me to ask you to have the kindness to show them why, under section 10, chapter 77, laws of the Seventeenth General Assembly, you are not required to take the cars consigned to Mr. Lilburn at Keokuk, and deliver them at Ottumwa, returning same when loaded. Please answer at your earliest convenience.

E. G. MORGAN, *Secretary.*

Accompanying this letter was a copy of the complaint, Mr. Hendershott's letter, and the letter of A. J. Daugherty, of Keokuk.

Receiving no reply to the foregoing I did, on the 21st of June, 1880, address the following to A. Kimball, Esq., Superintendent C., R. I. & P. R. R. Co., Davenport, Iowa:

DEAR SIR—The letter of which the enclosed is a copy, was sent to Mr. Hugh Riddle, President, or R. R. Cable, General Manager of your road at Chicago, Ill., on the 10th day of June, and as yet no reply has been received at this office. I am requested by the Board of Commissioners, to say to you that it is an important matter, and must have immediate attention. They recognize it as a violation of the law;

and if you cannot satisfy them that it is not, they will be compelled to report the case at once to the Governor. Be kind enough to reply at your earliest convenience.

E. G. MORGAN, *Secretary*.

Accompanying this was my letter to Hugh Riddle, President, the complaint, the letters of C. D. Hendershott, attorney, and A. J. Daugherty, of Keokuk.

OTTUMWA, June 21, 1880.

Secretary Railway Commissioners, Des Moines, Iowa:

DEAR SIR—Samuel Lilburn, for whom I presented a complaint, is suffering much damage and inconvenience on account of the persistent refusal of the Rock Island Railroad to haul to Ottumwa the cars furnished by the Wabash road at Keokuk. Will thank you to urge the Board to take some action in the matter at the earliest possible moment.

C. D. HENDERSHOTT.

DES MOINES, June 22, 1880.

C. D. HENDERSHOTT, Esq., *Ottumwa, Iowa:*

DEAR SIR—Yours of the 21st at hand and contents noted. The Commissioners have the complaint of Mr. Lilburn under advisement, and will report soon.

E. G. MORGAN, *Secretary*.

CHICAGO, June 21, 1880.

DEAR SIR—Your note with inclosures, under date of June 10th, to the President of this company, came to hand while he was absent from the State, and did not receive his attention until this morning. He has referred it to this office for investigation and reply. I will examine the matters complained of, and communicate with you farther, as soon as possible.

THOMAS F. WITHROW, *General Solicitor*.

E. G. MORGAN, Esq., *Secretary Railroad Commissioners, Des Moines, Iowa:*

DAVENPORT, IOWA, June 24, 1880.

E. G. MORGAN, Esq., *Secretary Railroad Commissioners:*

DEAR SIR—Replying to yours of the 21st regarding shipment from Ottumwa, I have to reply that Mr. Riddle has been absent, but is now home, and will at once answer your communication to him.

A. KIMBALL, *General Superintendent*.

CHICAGO, June 25, 1880.

GENTLEMEN—In further reply to yours of the 10th inst., addressed to President Riddle, I suggest that no sufficient charge of unlawful acts upon the part of this company is made in the letter of C. D. Hendershott, addressed to your Secretary under date of June 4, 1880.

Section 10, chapter 77, laws of the Seventeenth General Assembly, requires railroad companies:

1. To furnish suitable cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight, to receive and transport such freight with all reasonable dispatch, and to keep suitable facilities for receiving and handling the same at any depot on the line of its road.

2. To receive and transport in like manner the empty or loaded cars furnished by any "*connecting roads*," to be delivered at any station or stations on the line of its road, to be loaded or discharged, or reloaded and returned to "*the road so connecting*."

3. To limit the charges made for such services to the rates charged "*other connecting railroads for similar services*."

I assume that before the Commissioners will entertain jurisdiction of the complaint it must be made to appear by its specifications that there has been some violation of some one of the duties thus imposed. There is no pretense of any refusal to furnish suitable cars. On the contrary it appears that the agent of the company at Keokuk did offer to furnish them. If there has been any disregard of the second duty, it is not stated in this complaint. The allegation is that the company refuses to receive from the Merchants' Dispatch Transportation Company refrigerator cars to be transported to Ottumwa and returned. It does not appear that these cars were furnished by any "*connecting road*," or that the company was required to return them to a "*connecting road*." The Merchants' Dispatch Transportation Company is not a railroad company. It operates no line of railroad, and is, in no sense, a railroad "*connecting*" with this line at Keokuk.

The statute imposes no duty upon any railroad company to transport cars, either loaded or empty, for any private person, copartnership or corporation, not engaged in the operation of a "*connecting railroad*." The purpose of the law is to compel running arrangements *between railroads*, and to require each to give to all other connecting lines the same rights accorded to any one of said lines. The duty is reciprocal between the lines, and does not exist when there can be no reciprocity. It cannot be reciprocal between this company and the Merchants' Dispatch Transportation Company. We cannot require it to receive and transport our cars for the obvious reason that it has no railroad over which they can be moved, and no stations at which they can be delivered. The complaint is not only defective in this regard, but fails to show the terms upon which the cars were offered for transportation, the amount of the freight to be transported, or the party to whom the same was to be delivered at Keokuk. There is no charge that the company has demanded an excessive rate, within the meaning of the statute, for the transportation of refrigerator cars. The truth is that the company has cars sufficient to supply any reasonable demand, and is always ready and willing, upon reasonable notice, to transport in its own cars any kinds of freight from Ottumwa to Keokuk.

I further suggest that the complaint is defective in not showing that the company has refused to transport cars tendered to it by another railroad company operating a line of railway under the laws of the State of Iowa. It would be manifestly unjust, and against every dictate of sound policy, to compel Iowa corporations to receive, at the boundary line of the State, cars of foreign corporations which cannot be compelled to receive, for like purposes and upon like terms, the cars of Iowa corporations. Foreign corporations have no rights in the State of Iowa not secured by statute or recognized by some principle of the comity which exists between the States. Rights granted on the grounds of comity are invariably reciprocal. The statute must be construed with regard to these general principles, unless its language is so plain as to render construction unnecessary to a clear understanding of its meaning. The general statutes of the State relating to corporations will always be construed as having relation only to corpora-

tions organized under the laws of the State. The duties imposed in general terms upon a domestic corporation, with regard to other corporations, are necessarily limited to corporations which are also domestic.

I suggest, in recapitulation, that before this complaint is entertained, it should show specifically that this company has refused to receive and transport for an adequate compensation offered, cars tendered by a connecting railroad which is operated under the laws of the State of Iowa. When such charge is made, it will be promptly answered, and if issue is joined, evidence submitted.

THOS. F. WITHROW, *General Solicitor.*

To the Railroad Commissioners of Iowa, Des Moines, Iowa.

DES MOINES, June 29, 1880.

THOS. F. WITHROW, Esq., *General Solicitor C., R. I. & P. R. R., Chicago, Illinois:*

DEAR SIR—I am instructed by the Board of Railroad Commissioners to acknowledge receipt of your favor of the 25th inst., relating to an informal complaint made to the Board with reference to the refusal of the C., R. I. & P. R. R. Co. to haul refrigerator cars from Keokuk to Ottumwa, said cars being offered by the agent of the Merchants' Dispatch Transportation Company, and that "such refusal upon the part of the Rock Island is in accordance with an agreement heretofore entered into between the Iowa Trunk Lines that neither road should compete for business in the territory of the other, the object, of course, being to compel Samuel Lilburn to ship *via* the C., B. & Q. at a much larger rate."

With regard to what you say about the jurisdiction of the Board in this case and the form of complaint, I am directed to say that the Board very early in its history, in the case of the *Keokuk & Des Moines Railway v. The Des Moines & Fort Dodge Railroad*, said (see page 10, First Annual Report):

"The Commissioners having the general supervision of all the railroads in the State, and being charged with the duty of inquiring into any neglect or violation of the laws of this State by railroads, and being required to exercise their judgment as to whether the railroads are complying in every respect and particular with the terms of their charter or the laws of the State, there seems to us to be no limit to the extent and character of their inquiries except such limits as are found in the exercise of a sound discretion and judgment, and a constant recollection that we are to study and promote the security, convenience and accommodation of the public; which public is only an aggregation of private persons, and in this view a grievance to

"the humblest citizen, unless exceptional, becomes a public grievance."

No prescribed form of complaint is required. In their second annual report the Commissioners say: "The statelier forms of complaint provided for in section 15, and the more regular and systematic inspection of bridges as contemplated by section 4, have not the one seemed so fitted to the habits and genius of our people, and the other to the exigencies of our situation, as the informal complaint by simple letter to the Board, and the equally informal inquiry set in operation by the citizen's letter."

It is the desire of the Commissioners, therefore, laying aside at this time questions of jurisdiction and the construction and meaning of the law, that the officers of the Chicago, Rock Island & Pacific Railroad Company inform the Board whether they admit or deny the allegations of fact found in Mr. C. D. Hendershott's letter of June 4, 1880. If, a fact issue being joined, it should appear upon consideration of the law either that no wrong has been done to Mr. Lilburn and the public by the act of the railroad company, or that a wrong has been done, and owing to a defect in the law there is no remedy for such wrong, it will be the duty of the Commissioners to make report thereof to the Governor.

I am instructed by the Commissioners to say that they are in receipt of a second letter from C. D. Hendershott, attorney of Samuel Lilburn, of date June 21, 1880, alleging that Mr. Lilburn "is suffering much damage and inconvenience on account of the persistent refusal of the Rock Island Railroad to haul to Ottumwa the cars furnished by the Wabash Road at Keokuk," and urging the Board to take action at the earliest possible moment.

They therefore hope you will at once advise the Board as to your admission or denial of the facts charged. Please telegraph me whether you dispute the facts. In that event the Board will meet Mr. Lilburn at Ottumwa, on the 6th of July, to hear his testimony, at which time you can attend if you wish.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, June 29, 1880.

C. D. HENDERSHOTT, Esq., *Ottumwa, Iowa:*

DEAR SIR—I am instructed by the Board to say that they regret the delay in the consideration of Mr. Lilburn's case. The Rock Island Company was promptly notified of Mr. L.'s complaint, and only on

the 25th inst. responded. Their response is not an admission or denial of the charges. They have been required to either admit or deny. If they deny the Board will be at Ottumwa, Tuesday, July 6, to hear any evidence Mr. Lilburn may wish to present. You will be notified by telegraph if the company denies the charges.

E. G. MORGAN, *Secretary*.

The following telegram was received from Mr. Solicitor Withrow:

CHICAGO, July 1, 1880.

RAILROAD COMMISSIONERS—This company has refused to transport cars offered by the Merchants' Dispatch Transportation Company. I am not advised that any cars have been offered by the Wabash Company. My letter of the 25th states sufficient reason for refusing to receive from either. One is not a connecting railroad, and the other is a foreign corporation. Will write you to-day. The letter of your Secretary indicates that you misapprehend my letter of the 25th. We insist that the complaint is insufficient in substance to give the Board jurisdiction. No objection is made on the ground of non-compliance with form.

THOS. F. WITHROW.

HON. THOS. F. WITHROW, *General Solicitor C., R. I. & P. R. R. Co., Chicago:*

DEAR SIR—Your telegram of July 1, per hand of H. F. Royce, Esq., received yesterday. I am requested by the Board of Commissioners to notify you that they will be in Ottumwa Tuesday, July 6, at 4 o'clock P. M., to hear testimony in the case, and they would be happy to have you present; and that at the proper time they will hear you on your demurrer.

E. G. MORGAN, *Secretary*.

DES MOINES, July 3, 1880.

C. D. HENDERSHOTT, Esq., *Ottumwa, Iowa:*

DEAR SIR—I am instructed by the Board of Railroad Commissioners to say to you that they will be at Ottumwa Tuesday, July 6, at 3 to 5 P. M., and to ask you to have your testimony ready. They would prefer that the testimony be in the form of affidavits or depositions, if convenient for you.

E. G. MORGAN, *Secretary*.

CHICAGO, ROCK ISLAND & PACIFIC R. R.,
LAW DEPARTMENT. THOS. F. WITHROW, GEN'L SOLICITOR, }
CHICAGO, July 1, 1880. }

GENTLEMEN—The letter of the Secretary of your Board, bearing date the 29th ult., in reply to mine of the 25th, has been received.

In the letter of your Secretary to the President of this company, bearing date June 10, he said:

"The Commissioners desire me to ask you to have the kindness to show them why, under section 10, chapter 77, laws of the Seventeenth General Assembly, you are not required to take the cars consigned to Mr. Lilburn at Keokuk, and deliver them at Ottumwa, returning the same when loaded."

In my answer under date of the 25th, I did endeavor "to show" that this company is not "required to take the cars consigned to Mr. Lilburn at Keokuk, and deliver them at Ottumwa, returning the same when loaded," by calling your attention to the fact that it is not alleged in Mr. Lilburn's complaint that they were offered by a connecting railroad operated under the laws of the State of Iowa. The objection to the complaint was not on the ground that it followed no "prescribed" or "statelier form," but on the substantial one that its allegations did not show a violation of the law. The *form* of the complaint was not regarded as material; the *substance* was regarded as quite essential.

In thus answering your letter of the 10th, I followed not only the course indicated by its language, but a usage "so fitted to the habits and genius of our people," that it obtains in every tribunal in the land, from the justice of the peace on the frontier to the Supreme Court of the United States at Washington—the usage which forbids that any person shall be compelled to defend before he is accused of acts or omissions which constitute a violation of some law. I respectfully submit that it is not unreasonable to demand the judgment of the Board as to whether or not a railroad company must be accused of an unlawful act, before it is required to make an issue of fact upon an accusation. If it is not essential to Mr. Lilburn's case that the cars should have been offered by a connecting railroad operated under the laws of the State of Iowa, a ruling to that effect will render an investigation of facts unnecessary. If it is essential, it should be charged before the company is required to either make an issue or incur the trouble and expense of a formal trial. To require a company to incur such trouble and expense for the purpose of determining whether or not the law ought not to be amended, seems anomalous, and especially so when the only amendment which can be proposed is an independent one, having no bearing upon the purpose sought to be accomplished by the existing common or statutory law. When Mr. Lilburn accuses this company, by a specification of facts, of a violation of existing law, it is proper that the company be required to either submit to such order as the facts warrant, or that it join issue and take the judgment of the Board upon such issue. It is quite another thing to require issue to be joined upon insufficient allegations for the purpose of ascertaining whether or not a law could not be so framed as to render unlawful conduct which is now and always has been lawful. It is not necessary to discuss the power of your Board to have "general supervision of all railroads in the State, operated by steam," and to recommend changes in the mode of operating roads, and doing business with a view to the convenience and accommodation of the public. All that is claimed for these powers may be conceded without affecting the question now under consideration. Mr. Hendershott's letter of June 4th is not a petition for the exercise of supervisory power or power to recommend. He charges that section 10 of chapter 77 has been violated. He invokes no mediation, but asserts a right. Is it not just and reasonable that he should be required to allege facts which constitute a violation of the section referred to, and that we should have the judgment of the Board upon the sufficiency of those allegations? It so appeared to the officers of this company when they were requested to show why the case stated was not within the requirements of the section mentioned.

In the letter this day received, bearing date June 29th, your Secretary says: "I am instructed by the Commissioners to say that they are in receipt of a second letter from C. D. Hendershott, attorney of Samuel Lilburn, of date June 21, 1880, alleging that Mr. Lilburn 'is suffering much damage and inconvenience on account of the persistent refusal of 'the Rock Island Railroad to haul to Ottumwa the cars furnished by the 'Wabash Road at Keokuk, and urging the Board to take action at the earliest possible moment."

This contains the first intimation which the general officers of the company have received that any cars have been tendered by the Wabash Road to this company at Keokuk. I cannot take time before answering your letter to make inquiry as to whether or not the charge is true. If true, the company is justified in so refusing, for the reason that the Wabash Railroad is a foreign railroad and operated by a foreign company, and section 10, chapter 77, has application only to domestic corporations.

THOS. F. WITHROW, *General Solicitor.*

The Board of Railroad Commissioners of the State of Iowa, Des Moines, Iowa.

DES MOINES, July 12, 1880.

THOS. F. WITHROW, Esq., *General Solicitor C., R. I. & P. R. R. Co., Chicago, Ill.:*

DEAR SIR—I am instructed by the Board of Railroad Commissioners to acknowledge receipt of your letter of the 1st inst. with regard to the case of Samuel Lilburn, of Ottumwa. They instruct me to say that their letter of June 10 fairly called upon Mr. Riddle for his views as to the true meaning of section 10, chapter 77, laws of the 17th General Assembly, and in their letter of the 29th of June they did not intend to do more than to ask for a statement from the C., R. I. & P. R. R. Co., through its officers, as to the correctness of any fact alleged by Mr. Lilburn in his letter of complaint. As they desired a very prompt answer they sought to set forth a good reason therefor, which they thought existed in the fact that owing to Mr. Riddle's absence there had been considerable delay in answering our first letter, supplemented by the fact that on the 21st of June a second letter had been received from Mr. Hendershott, attorney of Samuel Lilburn, urging prompt action by the Commissioners upon the claim made.

The Commissioners were also aware that the business in which Mr. Lilburn is engaged has its periods of activity, and that the month of June is probably its most profitable month, and that already, through causes beyond their control, almost a month had elapsed since their attention had been called by Mr. Lilburn to what he believed to be a grievance. In considering your letter of the 25th of June, although not in legal form, they supposed it was intended to be in the nature of a demurrer to the sufficiency of the facts stated by Mr. Lilburn. It seemed to them that in your view the Board was a tribunal or court

for the hearing and determining of complaints. An examination of the law had led the Commissioners to another view of their powers and duties.

The only affirmative qualifications required for a membership in the Board are that one shall be a civil engineer, one from the eastern, one from the central, and one from the western portions of the State, and all the members shall be qualified electors of the State (see section 2 of the law). Their powers (section 3) are those of general supervision. They are to inquire into any neglect, etc., and to inform the railroad companies of any improvements or changes which they adjudge to be proper, and report annually their doings to the Legislature (section 3 of the law). Anything they may do does not relieve the railroad companies from responsibility or liability for damages to person or property (section 3 of the law). They are in no part of the law authorized to hear and determine.

To explain their views and try to make a lawyer understand why they preferred to investigate the facts, the letter of June 29th was prepared and forwarded to you. That they failed is evident from your statement "that the usage of deciding as to the sufficiency of the facts obtains in every tribunal in the land, from the justice of the peace on the frontier, to the Supreme Court of the United States at *Washington*." It seems to be your view that the Board of Railroad Commissioners of the State of Iowa is a tribunal, and, from your expression, extending in its terms from the justice of the peace on the frontier, to the Supreme Court of the United States at *Washington*. We seem to be located as a court somewhere on the way from the backwoods justice up to the august tribunal which your letter informs us is located at *Washington*. In our view the Board is not a tribunal, nor a court. It is a Board of Commissioners; its duty is to inquire and report.

We regret it much if to ask the corporation to say whether the facts complained of are true, or untrue, in the language of your letter "requires a company to incur the trouble and expense of a formal trial," but in this matter we think you must be mistaken. If the facts complained of are admitted, it is then the duty of the Commissioners to consider the views of the corporation, either as to its duty under the law or as to the justice and propriety of the acts complained of by the complainant.

If the facts are denied, it is certainly then the duty of the Commis-

sioners to inquire as to their truth. As you have already been informed the Board did, on the 6th day of July, at Ottumwa, take the evidence of such witnesses as Mr. Lilburn desired to offer. A copy of that evidence has been forwarded to you.

If you wish to offer any evidence, an opportunity is granted for that purpose. The evidence all being taken, the Commissioners will give careful consideration to any views you may wish to offer either as to the law, or the facts, before reporting as required by law.

E. G. MORGAN, *Secretary*.

IN THE MATTER OF THE COMPLAINT OF SAMUEL LILBURN, OTTUMWA,
IOWA, AGAINST THE CHICAGO, ROCK ISLAND & PACIFIC R. R. CO.

Pursuant to notice issued by the Board of Railroad Commissioners to both complainant and the railroad company, the Board convened in the city of Ottumwa, July 6, 1880, but witness A. J. Daugherty not being present, the hearing was continued to the next morning at 8 o'clock.

On call of the case, H. B. & C. D. Hendershott, of Ottumwa, appeared for the complainant, and offered Samuel Lilburn and A. J. Daugherty as witnesses. Both were sworn, and

Samuel Lilburn testified as follows: I live in Ottumwa, Iowa; have resided here nine years; am engaged in shipping butter and eggs to the East, which I have pursued seven and a half years. I ship principally to New York, and ship in refrigerator cars. I have been in the habit of shipping on the Chicago, Rock Island & Pacific Road to Keokuk until the 9th of June last, when I was notified by the agent here that I could have no more of the refrigerator cars for use by way of that line and to that place. June 9th I ordered two refrigerator cars, but the next day the agent came to me and told me that they could not furnish them by way of that line. Charles E. Boude is agent of the Chicago, Rock Island & Pacific Company at Ottumwa. He said he got this refusal from Mr. Givin, at Keokuk. These refrigerator cars are made for use in June, July and warm seasons. We ice them here, so that butter and eggs go through in good order. We can't ship with safety without them. Changing butter and eggs from one car to another injures them by exposing them to a warmer temperature. The butter would become soft and lose some of its valuable flavor; eggs would not be injured so much—change from car to car would affect the value some. I have been shipping over the Toledo, Peoria & Warsaw Road. The Rock Island gave me no reason for refusing refrigerator cars—they just stopped; agent here told me that Givin had received orders from Chicago not to furnish cars. Since this refusal I have shipped by way of the C., B. & Q. Railroad. The T., P. & W. gave good satisfaction; always made good time; and besides, I want the privilege of shipping over which line I please. There is no

difference in rates between these routes. I could not make as good rates over the C., B. & Q. at that time as by way of the T., P. & W. I could not get butter and eggs through in as good shape by way of the C., B. & Q. as by the other route. The route by Keokuk gave steadier time—not much difference in the time. Shipments were generally in better condition when sent by the T., P. & W. than by the other route; this is all the difference between them. The T., P. & W. Company pays for the ice used here in the refrigerator cars over their line; on the C., B. & Q. I have to pay the ice bills myself. The ice costs six to seven dollars per car. I ship about three cars a week, and sometimes four; shipped eleven cars in June.

Here the affidavit of S. Allen, agent of the T., P. & W. Co. was submitted, and is as follows:

KEOKUK, July 6, 1880.

MR. SAMUEL LILBURN, *Ottumwa, Iowa*:

DEAR SIR—In response to your request for a statement in relation to refusal of C., R. I. & P. R. R. to receive refrigerator cars from the T., P. & W. R'y Co. to be delivered to you at Ottumwa to load butter and eggs for Eastern points, *via* Keokuk, Iowa, I have to say that I made a written request short time ago of Mr. Jno. Givin, D. F. A. C., R. I. & P. R. R., asking if he would receive our refrigerators cars to supply your orders, and he refused to receive them and still refuses; hence I am unable to get any of our cars to Ottumwa to fill your orders.

S. ALLEN,
Agent T., P. & W. R'y Co.

Subscribed and sworn to before me this 6th day of July, 1880.

Witness my hand and seal notarial.

[L. S.]

W. D. PATTERSON, *Notary Public.*

TESTIMONY OF A. J. DAUGHERTY.

A. J. Daugherty testified: I live at Keokuk; am agent for the Merchants' Dispatch & Dairy Line and traveling freight agent for the T., P. & W. R'y Co. Lilburn applied to me and S. Allen for refrigerator cars. I went to Givin and told him of it, and that we (T., P. & W.) had cars to give him. He replied saying he had received orders from Chicago not to take the cars. We had got a hint of this from Givin about four weeks before that they had concluded not to furnish cars to Ottumwa. He had not notified us until the day Mr. Lilburn made application. Givin said he didn't refuse on his own motion, as there might be a question of the legality of the proceeding, and, therefore, he had submitted the matter to the authorities at Chicago. They directed that he take no more refrigerator cars for use at Ottumwa. He said that the C., B. & Q. had insisted that the Rock Island had virtually forced them to take this position, and that the C., B. & Q. insisted that the Rock Island had not acted in good faith toward them in the

Ottumwa pool. Mr. Givin said the Ottumwa pool required that this business should go by way of the C., B. & Q. We have spoken to Givin twice since about this: the last time as late as yesterday, on behalf of both the T., P. & W. and the Dairy Line, but got refusal to take cars. All the business of the Dairy Line goes *via* T., P. & W. We deliver refrigerator cars to the Rock Island Co. at Keokuk, and had done so before this refusal to take cars for Ottumwa shippers. On Ottumwa business refrigerator cars are iced here. We notify the Dairy Line at Peoria by telegraph when we have butter at Ottumwa that cars are on the way. Agent there examines to see if ice is needed when car arrives. He then notifies agent at Toledo, who makes like examination and telegraphs forward to Buffalo, etc., that cars are coming. I have had a good deal of experience in re-shipments. It won't do to change from refrigerator cars, as a change of temperature injures butter. Transferring changes the temperature; and we have paid many claims for damages on this account. We cultivate this trade by making good time and by telegraphing ahead; these cars are never sidetracked, but are kept going; and from Toledo we make passenger-train time with them.

Answering Mr. Commissioner Dey, witness further said:

I offered these cars to the Ottumwa people as agent of both the T., P. & W. and Dairy Line. I do not know whether the T., P. & W. own the connecting track with the Rock Island at Keokuk. The T., P. & W. has a freight house in Keokuk; it has no mark. The house was built by the Wabash Co. The Wabash and the T., P. & W. have passenger house together. We use the Wabash track from Keokuk east. All the track east is Wabash track. Our T., P. & W. agent has exclusive control of the tracks used by them and the Wabash at Keokuk. The track is owned by one or the other, and the agent of the T., P. & W. uses his authority so far as to exclude all other trains. The C., B. & Q. trains go on this track by permission of the T., P. & W. I have this on what I believe good authority.

Samuel Lilburn, re-called, said:

I applied to Chas. Boude, agent for the Rock Island here, for cars. They said I could ship my stuff in box-cars from here to Keokuk if I wanted to. On shipments by the C., B. & Q. there were many times overcharges, and they were slow to settle them; but by the T., P. & W. overcharges were infrequent, which are always promptly settled.

CHICAGO, July 15, 1880.

RAILROAD COMMISSIONERS—I sent Givin's affidavits by last night's mail, and will send reply to letter of the 12th and argument on the evidence and the law as soon as the short-hand writer can translate them.

THOS. F. WITHROW, *General Solicitor.*

AFFIDAVIT OF JOHN GIVIN.

STATE OF ILLINOIS, }
COOK COUNTY. } ss.

I, John Givin, being duly sworn, do depose and say that I am and have been for some time past Division Superintendent of the Chicago, Rock Island & Pacific Railway Company at Keokuk, in the State of Iowa, and as such have charge of the freight business of the Keokuk & Des Moines Division of said railway company; that I have resided in Keokuk twenty-three years, and during the greater portion of said time have sustained official relation to the railroad which constitutes the Keokuk & Des Moines Division of the Chicago, Rock Island & Pacific Railway.

I further depose and say that I have read what purports to be a copy of the testimony of A. J. Daugherty, given before the Railroad Commissioners of the State of Iowa, at Ottumwa on the 7th day of July, 1880; that some of the statements made by said Daugherty require explanation and others contradiction as follows:

1. It appears that the said Daugherty in his testimony says that he is "agent for the Merchants' Dispatch & Dairy Line and traveling agent for the T., P. & W. R'y Co." The only knowledge I have of the said Merchants' Dispatch & Dairy Line consists of statements made in my presence by the said Daugherty. I never had any knowledge other than rumors, which I was informed were denied by him, that he was the agent of the T., P. & W. R'y Co. ♦

In the transactions I have had with him he acted, or I believe he acted, as the agent of the Merchant's Dispatch Transportation Co. and the Canada Southern R'y Co. He has never made any demands to me as the agent of the T., P. & W. R'y Co., and has never assumed in any transactions to which I have been a party, or of which I have any knowledge, that he was agent of said company.

2. It appears in said statement that in said testimony he used the following language: "Lilburn applied to me and S. Allen for refrigerator cars. I went to Givin and told him of it, and that we [T., P. & W.] had cars to give him. He replied, saying he had received orders from Chicago not to take the cars. We had got a hint of this from Givin about four weeks before that they had concluded not to furnish cars to Ottumwa. He had not notified us until the day Mr. Lilburn made application. Givin said he didn't refuse on his own motion, as there might be a question of the legality of the proceeding, and therefore he had submitted the matter to the authorities at Chicago. They directed that he take no more refrigerator cars for use at Ottumwa. He said that the C., B. & Q. had insisted that the Rock Island had virtually forced them to take this position, and that the C., B. & Q. insisted that the Rock Island had not acted in good faith toward them in the Ottumwa pool. Mr. Givin said the Ottumwa pool required that this business should go by way of the C., B. & Q." The said Daugherty never told me that said Lilburn had ever applied to him and S. Allen for refrigerator cars. He did say to me that the Merchants' Dispatch Transportation Co. did desire to send refrigerator cars to Lilburn, but he never told me that the Toledo, Peoria & Warsaw Railway Company had cars to send to Lilburn. An application was made to me by the said Daugherty to send Merchants' Dispatch Transportation Co.'s refrigerator cars from Keokuk to Ottumwa for Lilburn, which I refused to do. Subsequently the application was repeated, and I learned from inquiry that it was Mr. Lilburn's purpose to make a test case. I then informed the superior officers of the company at Chicago of my action and asked for instructions. They approved of my action and instructed me to continue such refusal, which I did by informing Mr. Daugherty that when another application was made for transportation of such cars they would not be transported. I did not say to him that there "might be a question of the legality of the proceeding," or that "the C., B. & Q. had insisted that the Rock Island had virtually forced them to take this position," and I could not have said it for the reason that I never understood that the Rock Island had forced the C., B. & Q. into any position whatever in regard to the matter.

He represents me as saying further "that the C., B. & Q. insisted that the "Rock Island had not acted in good faith with them in the Ottumwa pool," and "that the Ottumwa pool required that this business should go by way "of C., B. & Q." I said nothing whatever of the kind, and did not know or believe at that time, and do not know or believe at this time, that any pool arrangement exists between the C., B. & Q. and the C., R. I. & P. Co's at Ottumwa, and could not have used the language attributed to me by Mr. Daugherty in that regard.

3. Said Daugherty is further represented as saying, in connection with a portion of this testimony as quoted above: "We have spoken to Givin twice "since about this, the last time as late as yesterday, on behalf of both the T., "P. & W. and the Dairy Line, but got refusal to take cars."

The truth is that neither Daugherty nor Allen have ever had one word of conversation with me in regard to the matter of transporting refrigerator cars from Keokuk to Ottumwa, since the conversation alluded to in the preceding paragraph, when I told them my action had been approved by the officers at Chicago. I had no conversation with either Daugherty or Allen on the 6th day of July, as stated by Daugherty, or at any other time in the month of July upon the subject. I have not for several weeks had any communication of any description with said Daugherty in regard to the matter. I did receive a letter from Mr. Allen bearing date the 6th day of July, the day set for the hearing of this complaint, to which reference will be made hereafter.

4. The said Daugherty is also represented as saying in answer to a question asked by Commissioner Dey: "I offered these cars to the Ottumwa "people as agent of both the T., P. & W. and the Dairy Line." I have no knowledge as to what is meant by "the Ottumwa people" or what offer was made to them, but I do know that Daugherty never offered any cars to the Chicago, Rock Island & Pacific Railway Company at Keokuk "as agent of "both the T., P. & W. and the Dairy line."

5. The said Daugherty is also represented as saying in said testimony: "We use the Wabash track from Keokuk east. All the track east is Wabash "track. Our T., P. & W. agent has exclusive control of the track used by "them and the Wabash at Keokuk. The track is owned by the one or the "other, and the agent of the T., P. & W. uses his authority so far as to "exclude all other trains. The C., B. & Q. trains go on this track by permis-"sion of the T., P. & W." It is not true that either the Merchant's Dispatch & Dairy Line or the T., P. & W. used the track of the Wabash Company from Keokuk east, for the reason that the Wabash has no continuous track from Keokuk east.

The railway track on the bridge extending from Keokuk to Hamilton is owned and controlled by the Keokuk & Hamilton Bridge Company.

It is not true that the T., P. & W. "has exclusive control of the tracks used "by them and the Wabash at Keokuk." As before stated, the track on the bridge is owned and controlled by the Keokuk & Hamilton Bridge Company. That track extends to the connection with the track of the Chicago, Rock Island & Pacific Railway Company.

In the Union Railroad Yards at Keokuk, there are three tracks, one for the coal and one for the passenger trains, used almost exclusively by the T., P. & W. and the Wabash Railway Companies, in consideration of their paying one-fifth of the expenses incurred in the construction and maintenance of the tracks in the Union Yards, but it is impossible to reach either of said tracks from the east side of the Mississippi River without passing over the bridge owned and controlled by the Keokuk & Hamilton Bridge Company and the track controlled by the Chicago, Rock Island & Pacific Railway Company in Keokuk, forming a part of the main track of the Keokuk and Des Moines Division.

6. It is true that there is a freight house in the yards at Keokuk used by the T., P. & W. R'y Co., but that to reach such freight house it is necessary to move their trains over the track belonging to the C., B. & Q. R. Co.

7. It is not true that the "T., P. & W. agent has exclusive control of the "tracks used by them and the Wabash Company at Keokuk," neither is it true that the track used by them in Keokuk "is owned by one or the other"

of said companies, and it is not true that the "agent of the T., P. & W. uses "his authority so far as to exclude all other trains." It is not true that the "C., B. & Q. trains go on this track by permission of the T., P. & W." It is true that the T., P. & W. and the Wabash Railroad companies own no track within one mile of the Union Yard in the city of Keokuk, except three spur tracks in said Union Yard, above referred to, to reach all of which it is necessary to pass over the tracks of the Chicago, Rock Island & Pacific Railway Company and the Chicago, Burlington & Quincy Railroad Company.

I further depose and say I have read what purports to be a copy of a letter signed by S. Allen, agent of the T., P. & W. R'y Co., bearing date July 6, 1880, addressed to Mr. Samuel Lilburn, Ottumwa, Iowa, purporting to have been subscribed and sworn to on the said 6th day of July, before W. D. Patterson, a notary public, and offered in evidence at the hearing before the Railroad Commissioners, at Ottumwa, the 7th of said month. I do further say that I did, on the 6th day of July, 1880, receive a letter of which the following is a copy:

TOLEDO, PEORIA & WARSAW RAILWAY, }
A. L. HOPKINS, RECEIVER, }
KEOKUK STATION, July 6, 1880. }

MR. JNO. GIVIN, *Division Superintendent and Freight Agent, C., R. I. & P. R. R.:*

DEAR SIR—Will you receive and haul refrigerator cars now from us to Ottumwa to be loaded there with butter and eggs for eastern points *via* T., P. & W.? If so, I will give you four cars, and would like them furnished to Samuel Lilburn and Baker Bros.

Yours truly,

S. ALLEN, *Agent.*

The foregoing is the only letter I have any recollection of receiving from Mr. Allen on the subject. The statement in his letter to Mr. Lilburn that he had submitted a written request "a short time ago," is literally true as it appears to have been written on the same day he wrote to Mr. Lilburn, and on the day set for the hearing of this complaint as I am informed and believed. In the letter to Mr. Lilburn he says he requested me to receive "our refrigerator cars." Whether or not the request itself sustains any such averment, the Commissioners can determine by examination. I certainly did not understand it as intimating anything more than the cars which they desired us to haul would go east *by way* of the T., P. & W. R'y, and I believed then, as I do now, that the cars referred to, were the cars operated and controlled by the Merchants' Dispatch Transportation Company.

JNO. GIVIN.

Subscribed and sworn to by John Givin, before me, a notary public in and for the county of Cook, and State of Illinois, at my office in the city of Chicago, this 14th day of July, 1880.

[L. s.]

J. R. HAMMOND, *Notary Public.*

DEPOSITION OF W. F. MERRILL.

STATE OF ILLINOIS, }
COUNTY OF PEORIA. } ss.

William F. Merrill, of the city and county of Peoria, and State of Illinois, being first duly sworn, on his oath says, that he is Superintendent of the Toledo, Peoria & Warsaw Railway, a railroad extending from the State line between the State of Indiana and Illinois on the east, to the Mississippi River and into the State of Iowa at Keokuk on the west; that the said railroad is being operated by A. L. Hopkins, the Receiver appointed by the United States Circuit Court at Chicago, Illinois; that by an arrangement with the owner of the Union Yard at Keokuk, in said State of Iowa, the management of the said Toledo, Peoria & Warsaw Railway has rented, uses and occupies the said Union Yards for the transaction of its business, the stor-

ing of its cars, etc., and has free access thereto and therein, paying for the same to the owners thereof its proportionate share of the expenses of operating said yard. Affiant further states that for the purposes of doing the business of the said Toledo, Peoria & Warsaw Railway in the said State of Iowa, he, the said Receiver, owns or has leased divers and sundry freight offices, ticket offices and buildings of various kinds, situated in the city of Keokuk in said State of Iowa, necessary for the transaction of its business as such Toledo, Peoria & Warsaw Railway. Affiant further states that the said Toledo, Peoria & Warsaw Railway, or the Receiver thereof, who now controls the same, has by arrangement with the owners thereof, a perfect and legal right and permission to enter upon and cross the Keokuk and Hamilton Bridge across the Mississippi River at Keokuk, leading into the State of Iowa, which right cannot be taken away from him, the said Receiver, and that said Receiver does own, by lease or otherwise, and operates certain tracks, switches and other railroad property in the State of Iowa, and thus has a continuous line of railroad into said city of Keokuk and State of Iowa, and a direct connection with the railroad commonly known as the Keokuk & Des Moines Railway, but now operated and controlled by the Chicago, Rock Island & Pacific Railway; that said connection is direct and undisputed and has been so for several years last past; that the cars of the Toledo, Peoria & Warsaw Railway pass directly from its tracks, switches and side-tracks from said Union Yards directly upon the switches and tracks of the said Keokuk & Des Moines Railway; that by virtue of such connection there is now, and for several years last past has been, a continued and constant interchange of traffic and of the cars of the respective roads. Affiant further states that said Receiver owns and continually uses and controls a large number of railroad cars and property of other kinds in the said State of Iowa at Keokuk.

W. F. MERRILL.

Subscribed and sworn to before me by the said William F. Merrill, this 22d day of July, 1880.

[L. s.]

JOSIAH CRATTY, *Notary Public*.

OFFICE OF THE BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, July 8, 1880. }

HON. T. F. WITHROW, *General Solicitor C., R. I. & P. R. R. Co.*:

SIR—Herein I hand you copy of the testimony taken at Ottumwa in the case of Samuel Lilburn against the Chicago, Rock Island & Pacific Company. It is desired that the case be closed within ten (10) days. If you desire to offer any evidence please forward it at once, together with any argument you may deem proper as to the law relating to this case.

By order of the Board.

E. G. MORGAN, *Secretary*.

ARGUMENT OF COMPLAINANT'S COUNSEL.

SAMUEL LILBURN, COMPLAINANT, VS. THE CHICAGO, ROCK ISLAND & PACIFIC RY CO. BEFORE THE HON. BOARD OF RAILROAD COMMISSIONERS FOR IOWA.

Argument of C. D. Hendershott, for complainant.

Chapter 77, acts of the Seventeenth General Assembly of Iowa, creating a Board of Railroad Commissioners, confers upon said Board general supervisory control over all railroads doing business in this State; empowers

them to inquire into any neglect or violation of the laws of the State, and to make such orders in relation to the operation or management thereof as to them seems just and proper for the convenience and accommodation of the public.

Under this statute Mr. Sam. Lilburn complained, June 4, 1880, that the Chicago, Rock Island & Pacific Railroad Company had refused to haul over its road from Keokuk to Ottumwa, refrigerator cars consigned to him by the Toledo, Peoria & Warsaw Railroad Company through the Merchants' Dispatch Transportation Company, with whom complainant had a shipping contract.

To this complaint the Chicago, Rock Island & Pacific Company by way of demurrer, pleads:

1. Insufficiency in the allegations of complaint.
2. That the Toledo, Peoria & Warsaw Railroad Company is a foreign corporation, not amenable to the laws of this State, and hence the Board of Railroad Commissioners have no jurisdiction; and
3. That the Merchants' Dispatch Transportation Company is not a railroad company, and the statute imposes no duty upon any railroad company to transport cars, either loaded or empty, for any private person, copartnership or corporation not engaged in the operation of a "connecting railroad."

To the questions thus presented, I desire to briefly call your attention.

First. Did the Legislature intend by its act creating the Board and defining its duties, to require either person, copartnership or corporation to present any formal pleading to the Board setting forth his or their grievance with that technical nicety required of the pleader in actions at law, or is it intended that the Commissioners shall examine into any irregularity either in the management or operation of the railroad, no matter in what manner it is brought to their notice? I think it clear that no difference what the form or substance of the complaint, it is the duty of the Commissioners to make an investigation, and if they find that the railroad company has in *any* particular failed to comply with the laws of this State, it is their duty, without reference to what is complained of, to direct its compliance.

The second claim made by defendants, that the Board of Commissioners have no jurisdiction because the T., P. & W. R'y has no existence in the State of Iowa, and is not a connecting railroad within the meaning of the law, is unsound as a legal proposition, and is not supported by the facts. It does own, control and operate railway tracks within this State, directly connecting with the Chicago, Rock Island & Pacific Railroad at Keokuk and with the Chicago, Burlington & Quincy Railroad at Burlington. It has an office at Keokuk, has tracks, switches, cars, engines and all things necessary for the operation of its road within the State of Iowa, and there can be no doubt but that so far as such railway tracks, switches, cars and engines are operated in the State of Iowa they are amenable to the laws of the State. Then, if the Toledo, Peoria & Warsaw Railway Company owns, operates or controls tracks sufficient to make the proper connection with defendants' road *in this State*, it is a *connecting road* within the meaning of the statute and its patron, Mr. Lilburn, in this case is entitled to have its cars consigned to him, drawn over defendants' road from Keokuk to Ottumwa and return.

Independent of the *fact* that the Toledo, Peoria & Warsaw Railway *is* a *connecting railroad* doing business under and amenable to the laws of the State of Iowa, I can see no way by which the statute can be construed with effect, except upon the principle of interchange of traffic both in and out of the State. The Board of Commissioners should so control the roads in Iowa as to insure to each producer, shipper and dealer, perfectly fair facilities for shipping to any point he may choose and by any line he may select, either in or out of the State, and then such roads as receive shipments in this State to transport elsewhere should be afforded the same facilities for carrying on such traffic as is afforded any other road doing a like business. Any other construction would entirely destroy the effect of the statute and would place the shipper, producer and dealer at the mercy of the railroad, to avert which is the very object of the law. It is the right of every person to ship his produce or merchandise by whatever route he chooses, and no railroad company has the legal right to refuse to haul the cars consigned to him by any other *connecting road*, whether the *connecting road* is a domestic cor-

poration or not, so long as the shipper or *connecting road* pays the legitimate charges for hauling said cars.

Mr. Withrow, in his argument upon the last ground of demurrer; to-wit., that "The Merchants' Dispatch Transportation Company is not a railroad company, and the law imposes no duty upon any railroad company to transport cars either loaded or empty for any private person, copartner-ship or corporation not engaged in the operation of a *connecting railroad*," has overlooked the statute upon that subject. Chapter 18, acts of the Fifteenth General Assembly provides:

"Any railway corporation, operating a railway within this State, intersecting or crossing any other line of railway of the same gauge, operated by any other company, shall, by means of a Y or other suitable and proper means, be made to connect with such other railway so intersected or crossed; and railway companies, where railroads shall be so connected, shall draw over their respective roads the cars of such connecting railway and also those of any other railway or railways connected with said roads, made to connect as aforesaid, and also the cars of all transportation companies or persons, at reasonable terms and for a compensation not exceeding their ordinary rates."

Now I take it that if the Merchants' Dispatch Transportation Company owns cars, and through any connecting railroad tenders them to defendant to be carried over its road, in law it cannot refuse to haul said cars for said transportation company, and its refusal to do so presents a proper case for investigation by the Board of Railway Commissioners.

The facts in this case, as presented by Mr. Lilburn, are not controverted by defendant, so that I claim the evidence conclusively establishes the following facts:

That Sam'l Lilburn is a butter and egg shipper, resident at Ottumwa, Iowa; that he ships to New York and other Eastern markets three car-loads of produce per week; that the produce is of that character that it can be shipped only in refrigerator cars and cannot be transferred from one car to another on the route without damage; that plaintiff did, until the refusal of defendant complained of, ship *via* the Chicago, Rock Island & Pacific Railroad to Keokuk and the Toledo, Peoria & Warsaw from there east, in refrigerator cars furnished by the Toledo, Peoria & Warsaw railroad through the Merchants' Dispatch Transportation Company; that about the last of May the Toledo, Peoria & Warsaw Railroad Company at Keokuk, Iowa, tendered to defendant two cars to be by defendant hauled over its road to plaintiff at Ottumwa, Iowa, and returned to said Toledo, Peoria & Warsaw Railroad Company at Keokuk, Iowa; that defendant refused to haul said cars at said time, and though frequently requested to do so since has persistently refused; that said refusal has entailed upon plaintiff a great expense; to-wit., about six dollars per car for ice which plaintiff is compelled to furnish *via* the Chicago, Burlington & Quincy Railroad, over which road he has been compelled to ship since said refusal. The evidence further shows that the Toledo, Peoria & Warsaw Railroad Company owns and controls railroad tracks, switches, etc., in the State of Iowa, and directly connects with defendant's road at Keokuk, in this State. Upon these facts we ask relief from the arbitrary and unjust treatment by defendant.

With the utmost confidence that your honorable Board will make such an order as will fully protect the rights of Mr. Lilburn, I submit this case.

C. D. HENDERSHOTT, *Att'y for Complainant*.

ARGUMENT OF RESPONDENT'S COUNSEL.

GENTLEMEN—I have the honor to acknowledge the receipt of the letter of your Secretary bearing date the 12th inst.

I fully appreciate the effort "to make a lawyer understand" the functions and methods of your Board, but must be pardoned for still adhering to the opinion that the views declared by your Secretary are not consistent with the law, with your own record or "the habits and genius of our people." I trust this will not be attributed to any spirit of captiousness. "A lawyer"

may be pardoned for viewing statutes in the light thrown upon them by well settled rules of construction, and for a partiality to the methods and order of investigation pursued by courts of justice. The principles which govern these methods have been approved by long experience as the best devised for ascertaining truth concerning matters in controversy.

Is it true that you are "in no part of the law authorized to hear and determine"? The third section of the act which creates your Board invests you with jurisdiction to adjudge a bridge unsafe, and to enforce your judgment by preventing the passing of trains over the same until it is properly repaired. To "a lawyer" this looks like a power, not only to determine, but to enforce. Section 9 authorizes you to compel the production of books and papers, to enforce the attendance of witnesses and to administer oaths "in the same manner and with the same power * * as belong and pertain to courts of law in this State." Section 15 prescribes a method of procedure bearing a striking likeness to that in courts of justice, and provides expressly that if the Commissioners shall find the complaint well founded "*they shall so adjudge.*" To adjudge, according to Webster, is "to award judicially" "in the case of a controverted question—to decree by a judicial opinion or sentence—to decide, to *determine*, to settle; as, the case was adjudged in "Hilary Term."

Here is a law which authorizes your Honorable Board to make an order and enforce it by action, which would stop all commerce on the line of the railroad; to exercise power, which, under the constitution, can be conferred only on officers having judicial functions; to cause issues to be joined by pleadings; to hear evidence and to adjudge.

I further respectfully submit that this construction of the law is in accordance with the rulings of your Honorable Board. Your annual reports (documents which I always read with pleasure and profit) have certainly created the impression that you do have the power "to hear and determine" and have repeatedly exercised it. In the Report of 1878, it appears that a controversy, somewhat resembling this, arose between the Keokuk & Des Moines Railway Company and the Des Moines & Fort Dodge Railroad Company, and that the first question raised in that, like the first in this, related to the jurisdiction. On the fifth page it is stated, that "the result of our deliberation was set forth in the decision made by us * * * * * upon the question of jurisdiction raised by counsel for the latter company." "Our decision" upon that subject is set out in an able opinion, evidently written by one of your number who was "a lawyer" and a distinguished Judge before his promotion to your Honorable Board. It is stated on page 12, that "afterward, the evidence *being heard* in the above case, we made *our decision* upon the questions involved." Again, on page 19, it appears that "certain matters of difference between the Consolidation Coal Company, the Excelsior Coal Company, the Hickory Grove Coal Company, and the Receiver of the Central Railroad of Iowa, were by agreement submitted to the Board for its advice and decision." The advice was given and decision made. A complaint by the Toledo, Peoria & Warsaw Railroad Company against the Burlington, Cedar Rapids & Northern Railway Company, presenting questions similar to those raised in this case, was withdrawn, and it was said (page 31), "By reason of such withdrawal, no decision was ever made by the Board in relation to the questions presented in that case." It is also said that "all decisions made by the Commissioners have been cheerfully complied with."

I further respectfully submit that not only in the language of the law and of the reports of your Honorable Board, but in the letters of your Secretary, addressed to the officers of this company, in regard to this case, there is some warrant for a belief that in this matter you proposed to have a hearing and make a decision, the later declaration of your Secretary, to the effect that you have no authority so to do, to the contrary notwithstanding. If you are in "no part of the law authorized to hear and determine," the hearing ordered was without authority of law, and you can of course come to no decision. If it is claimed that this proceeding is merely a supervisory examination, made with a view to reporting the facts to the Governor, "on or before the first Monday in December," such examination and report can-

not be very potential upon the profits of Mr. Lilburn for the month of June, 1880.

Mr. C. D. Hendershott is not only "a lawyer," but is reputed an able one. In his letter of June 4th he prays the Board "that under its general supervisory power, it will direct the revocation of this very unjust and arbitrary order of the Rock Island Company." A compliance with the prayer of Mr. Hendershott involves finding: first, that the enforcement of the order alleged would be a violation of the law; second, that such order is in force. This finding involves judicial action, which must be followed by further judicial action directing a revocation. This requires you not only to hear and determine, but to enforce. The hearing requested has been granted, with the avowal that you have no authority to hear, and in compliance with the request of your Secretary, I now submit an argument for your consideration, when you determine, as he says, without authority of law.

Your Secretary "seems" to understand that it is my "view that the Board of Commissioners of the State of Iowa is a tribunal * * * * * extending in its terms" (whatever that may mean) "from the justice of the peace on the frontier to the Supreme Court of the United States at Washington," a tribunal "to be located as a court somewhere on the way from the backwoods justice, up to the august tribunal which, your letter informs us, is located at Washington." I am not conscious of having expressed any opinion as to the *extension of your terms*, and humbly confess that I was not aware that you were the possessors of any such articles or attributes, and now have no knowledge of any method by which they can be elongated. Neither was there any intention to express any opinion as to your "location," or proper place, in the order of judicial evolution, beyond the assumption that in dignity you were not below a justice of the peace or above the Supreme Court of the United States. It was suggested that a board intrusted with great judicial powers, to be exercised in cases involving interests of grave importance to the railway corporations of the State, and to the public, should regard the principles which govern judicial proceedings in every court of the land, from the justice of the peace to the Supreme Court of the United States.

Your Secretary advises me that you "are a Board of Commissioners." So I suspected, and now feel fully assured by "an official utterance." The exercise of judicial functions or a regard for the established methods of legal investigation by "Boards of Commissioners" is not "a new thing under the sun." It has been held by the Supreme Court of the United States that Commissioners appointed to hear and determine conflicting claims to public lands exercise judicial powers, and that their findings are conclusive, when it is not otherwise directed by law.

In the letter of the 12th your Secretary says: "We regret it much if to ask the corporation to say whether the facts complained of are true or untrue in language of your letter, requires a company to incur the trouble and expense of a formal trial, but, in this matter, we think you must be mistaken." Permit me to suggest that the inference that there was to be a trial, was drawn from the explicit notification in his letter, "that the Board would meet Mr. Lilburn at Ottumwa on the 6th of July to hear his testimony, at which time you can attend, if you wish." Nor is this all,—the letter required me to either admit all that Mr. Hendershott charged, or deny the same by telegraph.

I have urged my views as to the proper practice in these cases, not because of their effect upon this case. The evidence has been taken, and the questions remaining for decisions are those presented in my letter of July 25th. I do earnestly urge, however, that no railroad company should be required to answer, until it is accused of some unlawful act which is specified in the charge; that when an issue is joined by a complaint and answer, the evidence should be taken as in cases at law, upon examination and cross-examination, and that it should be restricted to the issues made. This practice does not limit the supervisory power of the Board, and does not preclude the "informal letter of the citizen" and informal examination by the Board—all of which should precede formal proceedings to which the company is

a party. When the "informal correspondence" satisfies the Board that the complaint is based upon facts which should be investigated in proceedings to which the accused company should be a party, the complainant or their own Secretary could be directed to make a formal complaint, to which the company should demur or answer. When a demurrer is interposed the Board should pass upon the sufficiency of the charge. When an issue is joined by answer, a hearing upon evidence would be necessary. Before a sufficient charge is made, evidence is unnecessary. Such is the practice of some Boards.

The present case affords a good illustration of the results of the "informal" method. The original charge was that this company refused to receive cars offered by the Merchants' Dispatch Transportation Company. We asked for a decision as to the sufficiency of the charge, and it was postponed. Then the additional charge was made that we had refused cars offered by the Wabash Company, and we again asked the judgment of the Board as to the sufficiency of that charge—admitting the refusal of those offered by the Merchants' Dispatch, and justifying a refusal as to both companies upon the ground that *the law* did not require us to receive them. There was no necessity for any issue of fact, *and in reality there was none*. The hearing proceeded, however, and this is the result: Evidence was received for the purpose of showing that the cars of the Merchants' Dispatch & Dairy Line, and of the Toledo, Peoria & Warsaw Railway Company, had been tendered and refused, *though there is no pretense of a charge of any such tender and refusal in the complaint we were required to answer. The case on which evidence has been taken is not the case made by the complaint.* In support of the charge made on the 4th of June, that the cars of the Merchants' Dispatch had then been refused, evidence was received to show that the first refusal was on the 9th of that month—five days after the charge was made—and on the 6th of July, the day on which the hearing commenced—and those refusals, as was claimed by the complainant's witnesses, were not of cars offered by the Merchants' Dispatch Transportation Company, but by the Merchants' Dispatch Dairy Line and the Toledo, Peoria & Warsaw Railway—then first mentioned in these proceedings. And how was the evidence taken? S. Allen writes a letter to Mr. Lilburn, carefully framed to make a false impression, to which a jurat was appended, and this was received in evidence. In this letter he misstated the contents of a letter written to Mr. Givin, and for a purpose suppressed its date. A rule of evidence as old as the common law required the production of the letter itself or a showing of legal reason for not producing it. Testifying by letter is a mode of taking evidence unknown to any tribunal in this country. No opportunity was offered for cross-examination. True, your Board ordered that we should have leave to submit evidence within a time named, of which we were notified by the letter of your Secretary. We have been allowed an opportunity to contradict Allen by Givin—leaving a conflict of evidence—when a cross-examination, accompanied with the letter, would have compelled Allen to contradict himself. And Givin's evidence is submitted upon his *ex-parte* affidavit, without cross-examination by the complainant. Is this the best method which can be devised for developing the truth as to a controversy? If it is, the courts have been deluded for three hundred years and all of our laws relating to the trial of causes should be radically changed.

Now as to the evidence developed by this hearing: There is but one issue of fact and that is made by the evidence and not by the complaint and answer; to-wit., did the Toledo, Peoria & Warsaw Railway Company offer refrigerator cars to the Chicago, Rock Island & Pacific Railway Company at Keokuk, for transportation to Ottumwa and return? The charge that such cars were offered by the Merchants' Dispatch Transportation Company is admitted. No attempt was made to prove that cars were offered by the Wabash Company.

The original charge, as before remarked, contains no allegation that any such cars had been tendered by the Toledo, Peoria & Warsaw Railway Company. It is based upon the letter of the agent of the Merchants' Dispatch Transportation Company to Samuel Lilburn. There is no intimation in the letter of Mr. Hendershott, or that of Mr. Daugherty, that the latter

was the agent of the Toledo, Peoria & Warsaw Railway Company, or had assumed to act as such. Mr. Lilburn is silent as to the tender of the cars or the ownership of them. He does not disclose by whom they were delivered to the Rock Island Company.

The evidence taken upon this point is confined to the statements of Mr. Daugherty, Mr. Givin and Mr. Allen; and to that evidence I invite the attention of the Commissioners.

Daugherty says that he is agent of the Merchants' Dispatch & Dairy Line, and traveling agent for the Toledo, Peoria & Warsaw Railway Company. He does not claim that he disclosed to Givin his agency for the Toledo, Peoria & Warsaw Railway Company, and Givin says: "I never had any knowledge other than rumors, which I was informed were denied by him, that he was agent of the Toledo, Peoria & Warsaw Railway Company. * * * * * In the transactions I have had with him, he acted, or I believe he acted, as agent of the Merchants' Dispatch Transportation Company and the Canada Southern Railway Company." Daugherty says: "Lilburn applied to me and S. Allen for refrigerator cars. I went to Givin and told him of it and that we (T., P. & W.) had cars to give him." Givin says expressly: "Daugherty never told me that said Lilburn had ever applied to him and S. Allen for refrigerator cars. He did say to me that the Merchants' Dispatch Transportation Company did desire to send refrigerator cars to Lilburn, but he never told me that the Toledo, Peoria & Warsaw Railway Company had cars to send to Lilburn. An application was made by the said Daugherty to send Merchants' Dispatch Transportation Company refrigerator cars to Ottumwa for Lilburn, which I refused to do." An attempt is made to corroborate Daugherty's evidence in this regard by the sworn letter of S. Allen addressed to Mr. Lilburn, bearing date July 6th. Mr. Allen says in this letter: "I made a written request short time ago of Mr. John Givin, D. F. A., C., R. I. & P. R. R., asking if he would receive our refrigerator cars to supply your orders, and he refused to receive them and still refuses." Mr. Givin produces this written request which shows on its face that it was written on July 6th, the very day set for the hearing of this case. Why was not this date disclosed in Mr. Allen's letter? Why did he not append a copy of the letter to Givin, to his letter to Lilburn? Both were written on the same day. There is no apparent reason for not pursuing this proper and very reasonable course. An examination, however, of the letter written to Givin discloses the real purpose of this suppression. It would have shown that the only request ever made by Allen as agent of the Toledo, Peoria & Warsaw Railway Company was made long after these charges were preferred. It would have shown further, that his letter was not true in point of fact. In his letter to Lilburn, he says that he asked Givin "If he would refuse *our* refrigerator cars to supply your orders." In the letter to Givin he did say "Will you refuse to haul refrigerator cars now from us to Ottumwa." The word "our" is used in the letter to Lilburn, but not used in the letter to Givin. The letter to Lilburn was written with a view to show that the Toledo, Peoria & Warsaw Railway Company had tendered its own refrigerator cars. The letter to Givin does not show the tender of any cars and does not request that cars owned and controlled by the Toledo, Peoria & Warsaw Railway Company should be hauled.

Daugherty testifies that Givin told him that he did not refuse on his own motion as there might be a question of the legality of the proceeding, and therefore he had submitted the matter to the authorities in Chicago. Givin says that he told him nothing of the kind, that he did in point of fact submit his action to the superior officers when he learned that it was Lilburn's purpose to make a test case, but never told Daugherty anything of the kind. Daugherty says that Givin told him that the "Chicago, Burlington & Quincy" had insisted that the Rock Island had virtually forced them to take this "position." Givin says he did not so tell him. Neither the charges nor the evidence discloses any position into which the Rock Island had forced the Chicago, Burlington & Quincy. Daugherty further represents Givin as saying that the Chicago, Burlington & Quincy insisted that the Rock Island had not acted in good faith in the Ottumwa pool; that the Ottumwa pool

required that this business should go by way of the Chicago, Burlington & Quincy. Givin not only denies this, but denies that there has ever been any pool at Ottumwa to his knowledge. Daugherty's statement to Commissioner Dey that he offered the cars to the "Ottumwa people" as agent of both the Toledo, Peoria & Warsaw and the Dairy Line is not consistent with his correspondence with Mr. Lilburn or Mr. Hendershott's letter to the Commissioners. Mr. Givin, of course, does not know how he offered the cars to the "Ottumwa people," but says positively that they were tendered to the Rock Island Company as the cars of the Merchants' Dispatch Transportation Company. These are a portion only of the conflicts between Givin and Daugherty. We submit to the Board that the manifest equivocation in the letter of Allen and in Daugherty's letter of June 4th to Lilburn, and the evidence of Givin establish the fact that the cars intended for Lilburn were tendered by the Merchants' Dispatch Transportation Company and not as the cars of the Toledo, Peoria & Warsaw Railway Company.

If, however, the Commissioners shall find and "*determine*" that the cars intended for Lilburn were offered by the Toledo, Peoria & Warsaw Railway Company, the finding is not a material one under the law, for the reason that the Toledo, Peoria & Warsaw Railway Company is not a domestic railway corporation and cannot enforce an exchange of cars under the provision of section 10, chapter 77.

The theory of Daugherty, that the last named company connected its railroad in some way with the railroad of this company at Keokuk, is completely exploded by the evidence of Givin, who has resided at Keokuk twenty-three years, and has during the greater portion of that time sustained official relations with the railroad which constitutes the Keokuk & Des Moines Division of the Chicago, Rock Island & Pacific Railway. The Toledo, Peoria & Warsaw Railway Company owns no track in the city of Keokuk. Its railroad does not connect with the Chicago, Rock Island & Pacific Railway. The effort of Daugherty to establish a connection, is feeble when considered alone and is completely overthrown by the evidence of Givin and the records of the Executive Council and your honorable Board. Givin shows that the Toledo, Peoria & Warsaw has no track west of the east side of the Mississippi River. It has some interest in three spur tracks in the Union Yard at Keokuk, but cannot reach them without passing over the lines of the Keokuk & Hamilton Bridge Company and the Chicago, Rock Island & Pacific Railway Company.

It is made the duty of the President, Vice-President or General Superintendent * * * "of any corporation *operating* any railway in "this State," to furnish to the Executive Council, on or before the first day of February in each year, a statement under oath, showing "the whole "number of miles owned, *operated or leased* in the State by such corporation making the return, and the value thereof per mile, with a detailed "statement of property of all kinds and the value thereof, located in each "county in the State; also, a detailed statement of the number and value "thereof, of engines, passenger, mail, express, baggage, freight and other "cars or property used in operating or repairing such railway in this State; "and on railways which are part of lines extending beyond the limits of "this State, the return shall show the actual amount of stock in use on the "corporation's line in the State during the year for which the return is "made." It is also provided that "If such officers fail to make such statement, said council shall proceed to assess the property of the corporation "so failing, adding 30 per cent to the assessable value thereof." (Code, 1873, section 1317.)

If the railroad of the Wabash Company or of the Toledo, Peoria & Warsaw Company extended into the State of Iowa, it was manifestly the duty of the company owning such extension to report the same to the Executive Council, with the amount and description of the rolling-stock used thereon; and of the Council, in the absence of such reports, to assess the property which should have been reported, adding 30 per cent to the assessable value thereof. Yet we find in the statement of assessments, made by the Executive Council of the State of Iowa, on the 18th-29th of March, 1880, no assessment of any property as owned, operated or leased by the Merchants' Dis-

patch Transportation Company, the Toledo, Peoria & Warsaw Railway Company or the Wabash Railway Company (see page 9). We find also that the only railroads assessed in Lee county were the Burlington & Southwestern, the Fort Madison & Northwestern, the Keokuk & Des Moines Branch of the Chicago, Rock Island & Pacific Railway, the Keokuk & St. Paul, and the St. Louis, Keokuk & Northwestern. If the Toledo, Peoria & Warsaw and the Wabash operate, either as owners or lessees, any railway in the State of Iowa, they have carefully concealed that fact from the Executive Council. Certain it is that that Council has no knowledge of any operation of any lines in the State by either of said companies, for it must be assumed that it would have performed its duty in the matter of valuation.

If those companies operated, either as owners or lessees, any lines within the limit of the State, the lines thus operated are within the jurisdiction of your Board. Neither has ever made any report as required by section 5, of chapter 77. I am not advised that you have taken any steps to enforce the penalty provided by said section for failure to make such report. The failure to report is not the result of mere oversight. On the 5th day of July, 1878, the Toledo, Peoria & Warsaw Railway Company laid before you a charge against the Burlington, Cedar Rapids & Northern Railway Company under section 10, chapter 77. The defendant company answered, alleging "That the said Toledo, Peoria & Warsaw Railway Company has no corporate existence in the State of Iowa; that it has no railway tracks connecting with this company at Burlington or elsewhere; that it does not report to the State authorities at Des Moines, nor does it pay taxes upon property under the State assessment." The complaining company was twice called upon by your Board to submit evidence on the issues thus joined, and you were finally informed that, "for certain reasons," the same Receiver who now operates it did not think it advisable to follow up the complaint any further at present. Is it not possible that the fear of being called upon to make reports had something to do with the "certain reasons" which prompted this withdrawal? The assertion of rights as a company operating a railway in the State, coupled with a persistent omission to perform any of the duties which the law imposes, if it does operate any such railway, challenges admiration for its audacity. If your honorable Board shall determine that this company does operate a railroad within your jurisdiction, we respectfully suggest that such determination should be promptly followed by suits to recover the penalty of one hundred dollars for each day it has delayed making the reports required by section 5, of chapter 77.

In this connection it will be proper to observe that the Toledo, Peoria & Warsaw Railway Company is enabled, by the "informal" method, to keep itself well concealed behind the record. It did not make the complaint and its name was not disclosed until it seemed necessary to bring in a "connecting railroad." It is not concluded by this proceeding because it is not a party to the record. When it is required to perform its duties to the State, it will promptly disavow the operation of any railroad in the State. When Iowa railroads are to be raided, it operates some intangible track in Keokuk; when taxes are to be paid and obedience rendered to the railroad authorities of the State, it has no such tracks:

When the devil was sick, the devil a monk would be;
When the devil got well, the devil a monk was he.

This brings us to a further consideration of the questions of law presented in my letter to your Honorable Board, bearing date June the 25th. It was not then charged, and is not now proved, that this company has refused to receive and transport cars for a "connecting railroad" operated under the laws of the State of Iowa.

The fact that a railway company is permitted to run its trains from its road over the Keokuk & Hamilton bridge to another road on the west side of the Mississippi, does not establish a connection, within the meaning of the law. The operation of the bridge is by the Bridge Company. Trains are moved over it in conformity to its regulations. The employees are not only bound to observe its regulations when upon the bridge, but the Bridge Company is responsible to the public and to private persons for their con-

duct. The connection at Keokuk is between the Chicago, Rock Island & Pacific Railway Company and the railway of the bridge company. When the Toledo, Peoria & Warsaw Company operates that bridge as owner or lessee, it will have a connection with the line of this company, but not before. There is no claim that it does this.

But if a connection were thus established, this company would not be required, by section 10 of chapter 77, to receive and transport cars. The plain purpose of the Legislature was to enforce a reciprocal interchange of cars between connecting lines upon reasonable terms and without discrimination. No such interchange can be enforced between a foreign and a domestic corporation. The Merchants' Dispatch Transportation Company cannot be compelled to receive and transport the cars of this company, for it has no railroad upon which they can be received, or over which they can be transported. The Toledo, Peoria & Warsaw Company cannot be compelled to receive the cars of this company and transport them over its railroad (if it has one), beyond the jurisdiction of your Honorable Board and of the courts of the State of Iowa. Suppose that your Honorable Board should "determine" that section 10 of chapter 77 does require this company to receive the cars of the Toledo, Peoria & Warsaw Company at Keokuk, and that we should establish a line of refrigerator cars from Des Moines, by way of Keokuk, to Toledo, in what way can the Toledo, Peoria & Warsaw Company be compelled to receive and transport our cars? Its railroad is beyond the jurisdiction of Iowa. It is not an Iowa corporation, and has never submitted to the laws of the State.

Will sound policy compel the operation of Iowa railroads at the expense of their owners for the sole benefit of foreign corporations who persistently ignore all obligations to the State of Iowa? Will it permit raids upon domestic lines which pay taxes, and submit to control by foreign corporations which pay no taxes and are beyond control?

The General Assembly of the State of Iowa has no power to prescribe regulations relating to inter-state commerce (Const. U. S., Art. 1, Sec. 8, Cl. 3), and your Honorable Board cannot presume that it has attempted the exercise of prohibited powers. The evidence shows that the commerce effected by the refusal complained of, is inter-state commerce. It is, therefore, under the exclusive control of Congress. The transfer of cars by an Illinois railway to an Iowa railway, at or near the boundary line, is an act of inter-state, and not of domestic commerce. The use of the Toledo, Peoria & Warsaw Railway is not necessary in the transportation of property from any point on the line of the Chicago, Rock Island & Pacific Railway in the State of Iowa to any other point in said State. In this case all doubt as to the character of the commerce is removed by the evidence of Lilburn and Daugherty. If it were domestic commerce Lilburn would be content with our offer to transport his property from Ottumwa to Keokuk. It is commerce between Ottumwa and New York, as to which your Honorable Board has no jurisdiction—commerce which the General Assembly itself has as little power to control as it has that between Davenport and New Orleans by way of the Mississippi River.

To require a railroad company to receive refrigerator cars at any point in the State of Iowa, and deliver them with their contents to a connecting road for transportation to distant points, involves many serious complications, for which no remedy is provided by an act which was passed before such cars were used on the railways of the State. Some of these may be mentioned:

When a carrier receives goods marked for a particular place beyond the terminus of its own line, the law raises a presumption that it undertakes to carry and safely deliver at such destination. (*Angle & Co. vs. The Mississippi & Missouri Railroad Company*, 9 Iowa, 487.) The carrier may limit its obligation and undertake to carry only to the terminus of its own line, but it assumes, in all such cases, the burden of showing such limitation. The carrier is an insurer of the safe carriage and delivery of the property at destination, subject only to the acts of God and the public enemy. This rule was the result of the absolute control which the carrier has of the property while in transit—the liability being founded on the control. It is now pro-

posed to compel the carrier to receive property at a point on its own line, consigned to another point beyond the terminus of such line, under circumstances which deprive it of the absolute control upon which its absolute liability is founded—circumstances which make the safe transfer of the property dependent upon certain conditions which are not under the command of the carrier. The proper icing of the car at different points along the route, is shown by the evidence, to be essential to the safe transportation of the property. It is now proposed to compel this company to receive such cars with their contents, the safe transportation of which is dependent upon such conditions and attention to be given at places beyond its own line. The right to transport in its own cars, and release itself from liability at the terminus of its own line is to be denied. In what way can it protect itself from liability as an insurer to destination? Are we told that we must, by special contract, restrict the liability to the results of causes which we can control? The suggestion is an excellent one, if practicable. But is it practicable? The statute expressly provides that "No contract, receipt, rule or regulation shall exempt any corporation engaged in transporting any persons or property by railway, from liability of a common carrier or carrier of passengers, which would exist had no contract, receipt, rule or regulation been made or entered into." (Code, 1873, section 1308.) When a contract for carriage is to be partly performed in Iowa, it is governed as to its validity and construction by the laws of that State, so that the special contract being void in Iowa, it is void everywhere (*McDaniel vs. The Chicago & Northwestern Railway Company*, 24 Iowa, 412), and is no defense to a breach of the common law obligation of the carrier, though the breach occur in a State in which such a contract might be legally made.

Should this company be forced into a copartnership with another, thereby becoming liable to the shipper not only for its own acts, but for those of its partner—especially when the partner objected to is a foreign corporation in the hands of a receiver? It may be said, in reply, that traffic arrangements, in which the first company is liable for each company composing a part of the through line, are quite common and essential to the commercial interests of the country. Quite true. But so are copartnerships composed of natural persons quite as common and just as essential. Does it follow that every man who sees proper to engage in commercial enterprises should be required to become liable as the partner of any other man who may desire such an arrangement, and that, too, without regard to the solvency of the applicant? If such enforced copartnerships would be unjust to natural persons, by what process of reasoning can they be made just as to corporations?

The adjustment of concealed losses on long routes for through transportation is the source of almost infinite trouble and vexation. Railway companies can now enforce some reasonable observance of equitable rules in such adjustments by refusing traffic relations with those who will not be just. It is now proposed to deprive all companies of this power to defend themselves against the unscrupulous and insolvent.

The consequences of the policy which you are asked to inaugurate is my apology for the length of this argument.

THOS. F. WITHROW, *General Solicitor.*

To the Board of Railroad Commissioners, Des Moines, Iowa.

DECISION OF THE COMMISSIONERS.

The complainant alleges that he is a shipper of butter and eggs from Ottumwa, Iowa, to points in the East; that in the summer season refrigerator cars are necessary to the safe conduct of his business; that Ottumwa is on the line of the Keokuk Division of the Chicago, Rock Island & Pacific Railroad, formerly the Keokuk & Des Moines Railroad, now operated by the Rock Island Company; that the Rock Island Company refused to haul the refrigerator cars of the Merchants' Dispatch Transportation Company on complainant's request, when tendered them by the agent of said transportation company; that the complainant is, therefore, forced to ship by another

and more expensive route, and that this condition of things is the result of an agreement between the Rock Island and the Chicago, Burlington & Quincy railroads. It appeared in the testimony that the Keokuk & Des Moines Company had transported these empty refrigerator cars from Keokuk to Ottumwa for complainant's use for years previous to the date of this refusal, and by the Rock Island Company since it came into the control of the K. & D. M. to June last.

Answering the complaint, the Rock Island Company set up that the cars they refused to haul were not the cars of a connecting road, but were the cars of the Merchants' Dispatch Transportation Company; that the Merchants' Dispatch Transportation Company is not a railroad company, and hence does not connect with the Rock Island Road at Keokuk. In further answer the General Solicitor alleges that "the statute imposes no duty upon any railroad company to transport cars, either loaded or empty, for any private person, copartnership or corporation not engaged in the operation of a 'connecting railroad.' The purpose of the law is to compel running *"arrangements between railroads."* * * * The duty is reciprocal between lines and does not exist when there can be no reciprocity." It is further answered that the Rock Island Company cannot justly be required to "receive at the boundary line of the State cars of foreign corporations."

Under section 10, chapter 77, of the acts of the Seventeenth General Assembly, railroad companies in this State are required—

1. To furnish suitable cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight.

2. To receive and transport such freight with all reasonable dispatch, and to provide and keep suitable facilities for receiving and handling the same at any depot on the line of its road.

3. To receive and transport in like manner the empty or loaded cars furnished by any connecting road, to be delivered to any station on the line of its road, to be loaded or discharged, or reloaded and returned to the road so connecting.

4. To demand and receive for compensation for such service no greater sum than is accepted by it from any other connecting railroad for a similar service.

Chapter 18 of the laws of the Fifteenth General Assembly imposes duties upon railroad companies as follows:

Any railway corporation, operating a railway in this State, intersecting or crossing any other line of railway, of the same gauge, operated by any other company, shall, by means of a Y, or other suitable and proper means, be made to connect with such other railway so intersected or crossed; and railway companies when railroads shall be so connected, shall draw over their respective roads the cars of such connecting railway, and also those of any other railway or railways connected with said roads made to connect as aforesaid, and also *the cars of all transportation companies or persons*, at reasonable terms, and for a compensation not exceeding their ordinary rates.

Chapter 1 of the acts of the extra session of the Fifth General Assembly fixes certain conditions on which the railroad companies named shall receive the public lands granted by Congress in the act of May 15, 1856. Section 9, of this chapter, recites that when any land grant railroad is—

Intersected by the roads of any other railroad company, now constructed, or hereafter to be constructed, it shall be the duty of such road or roads, receiving the benefit of this act to furnish all proper and reasonable facilities and to join such other company in making all necessary crossings, turnouts, sidings and switches, and other conveniences necessary for the transportation of all freight and passengers over either or any road or roads hereby mutually accommodated, whether said passengers or freight are brought by the roads benefited by this act, or any other road or roads now constructed, or which may hereafter be constructed, etc.

Such are the laws bearing more or less directly upon this case, and their application upon the facts in issue is the subject of present inquiry. The Keokuk & Des Moines Railroad has its southern terminus at Keokuk. It is operated by the Chicago, Rock Island & Pacific Railroad Company. At Keokuk it has a connection with the Toledo, Peoria & Warsaw Railroad, its cars passing on and off the C., R. I. & P. Railroad track. Indeed, the evidence shows that for months, if not for years, before about the first of June last, the K. & D. M. Railroad received and hauled refrigerator cars from

Keokuk to Ottumwa for the use of this complainant, a fact that no ingenuity of argument or fertility of invention can obscure. It is testified in the affidavit of Superintendent Givin, of the K. & D. M., and admitted in the argument of the General Solicitor of the C., R. I. & P., that the T., P. & W. Company "has some interest in three spur tracks in the Union Yards at "Keokuk," which it reaches by "passing over the lines of the Keokuk & "Hamilton Bridge Company, and the Chicago, Rock Island & Pacific Railroad "way Company." For years the K. & D. M. Road has kept up business connection with the East by way of the spurs and the bridge referred to, and the T., P. & W. Railroad, and this connection remained unbroken by the C., R. I. & P. for many months and until about June first last, and even since then and up to this day the connection is severed only as to refrigerator cars, so far as this Board is informed. If there be such a connection at the terminus of the K. & D. M. Road in Keokuk as admits of the free transfer of cars to the track in Iowa, of any other road, no matter by whom owned, leased or operated, a refusal to transfer, by receipt or delivery, is a hindrance to commercial intercourse in clear contravention of the spirit and intention of the legislation of Iowa on this point for the past twenty years. The act of 1856, conveying the land grant to the several roads named, enjoined upon them all proper and reasonable facilities necessary for the transportation of all kinds of freight over either of said roads, whether said freight is brought by the roads benefited or any other roads now, or hereafter to be, constructed. The aim and intention obviously were to give legal force to whatever facilities railroad companies might voluntarily extend in aid of the transportation interests of the people.

The Commissioners believe they are carrying out the plain intent of the Legislature when giving the common interpretation to the words, "any connecting road," as used in section 10 of chapter 77 of the laws of the last General Assembly. The words are of the most sweeping significance. The framers of the law knew that there were connections with other roads, operating in other States, at numerous points in Iowa, on the northern, eastern, southern and western boundaries. We do not feel that we have any authority to narrow the meaning of the terms used, and thus limit the rights and privileges of our commerce. Sound policy points in the opposite direction; to that interpretation of the laws which shall afford to the shipper every facility for transportation that may contribute to the enlargement of our commerce, provided it does not prejudice the rights of the carrier. The word "connection" we cannot construe in any technical or limited sense; the fact of connection is determined, in this case at least, by the mutual receipt and delivery of cars, in the usual way. To the allegation that the T., P. & W. is a foreign corporation, and is, therefore, beyond the jurisdiction of the Iowa laws, it is sufficient to say that the Rock Island Company, through its solicitor, admits the existence of spurs in Keokuk, which have connection with the K. & D. M. Road, and that the T., P. & W. Company has an interest therein. How, or on what track, it hauls its cars from Keokuk to the Eastern markets, is not a matter for inquiry here, and however it might be it would in no event relieve the K. & D. M. Road from the duty of receiving and hauling the refrigerator cars tendered. It seems to us, furthermore, that the laws referred to were not enacted for the benefit and protection of railways in Iowa as against foreign corporations. They were not intended to prohibit any citizen of the State from availing himself of all the competition offered by railroads that reach our State, "whether operated by the corporations owning them, or by other corporations, or otherwise," to quote the words of section 16 of the "Commissioner Law."

In the case before us by the operation of the laws quoted the shipper of butter and eggs at Ottumwa has the choice of two routes to market. By the construction contended for he would be shut out from one, for it appears that the nature of the things shipped in this case is such that a shipment in the cars of the C., R. I. & P. Railroad to Keokuk, and a transfer there, would work serious damage to them. If the rule of law laid down is a hard or unreasonable one, the remedy alone seems to be with the legislative power. It is contended that this is a reciprocal duty, and that because the C., R. I. &

P. R. R. Co. cannot from the nature of things require a reciprocal haul from the T., P. & W. R. R. Co., it is not a duty imposed. We fail to see the application of the principle of reciprocity. The law does not read, "by any connecting road from which a similar service can be required." The duty is to receive the cars furnished "*by any connecting road.*"

It is, perhaps, our duty to notice the claim that even if this service is required with reference to cars furnished by the T., P. & W. R. R. Co., it cannot be required with reference to the cars of the Merchants' Dispatch Transportation Company. We do not think this position is tenable. The Merchants' Company, if it runs its cars over the line of the T., P. & W. R. R., must do so by the permission and consent of that railway. The cars are on the line to discharge that railway company's transportation duties, and must in that view be regarded as the cars of the T., P. & W. Railroad Company. But if this construction is questioned all doubt will be removed by the language of the first section of chapter 18, of the laws of the Fifteenth General Assembly, which recites that "*cars of all transportation companies or persons*" shall be received and hauled by any railway corporation operating a railway in this State, where connection exists. This law seems somehow to have escaped the attention of the respondent.

We therefore say to the proper officers of the Chicago, Rock Island & Pacific Railroad Company, under the terms of section 3, of chapter 77, of the acts of the Seventeenth General Assembly, that in our judgment it is their duty under section 10 of said act, and of section 1 of chapter 18 of the laws of the Fifteenth General Assembly, to receive the refrigerator cars of the Toledo, Peoria & Warsaw Railway Company, or of any transportation company or person owning or operating cars on the line of that railway at Keokuk, and to transport them to Ottumwa, there to be loaded and returned to the T., P. & W. Railway Company at Keokuk.

CHICAGO, ROCK ISLAND & PACIFIC R. R., }
CHICAGO, July 31, 1880. }

GENTLEMEN—I have the honor to acknowledge the receipt of a certified copy of your decision in the Lilburn case.

The correspondence, which I suppose will be reported with your opinion, discloses the fact that we were required to show why the case stated was not within the *terms* of section 10, chapter 77, and that, so far at least as this company was advised, there was no intimation of any charge that the company had violated chapter 18 of the laws of 1874. Had I been notified, even informally, that we were accused of violating that act, I should have endeavored to convince you that the case was not within its terms, and that the complaint under it must be made as provided in section 1293 of the Code.

I do not write, however, to complain of the decision, but to acknowledge its receipt, and say that both the President and General Manager are absent and will not return until the latter part of next week. They will then determine the action which will be taken in the future in regard to the subject-matter of this controversy.

THOS. F. WITHROW, *General Solicitor.*

To the Railroad Commissioners of Iowa, Des Moines, Iowa.

DES MOINES, August 25, 1880.

HON. THOS. F. WITHROW, *General Solicitor C., R. I. & P. R. R.,
Chicago, Ill.*

DEAR SIR—Referring to your favor of the 31st ultimo, in which you say “that the President and General Manager of the Company “will be at home in a week, and then determine the action they will “take in the future in regard to the Lilburn controversy,” will you please inform the Commissioners of their action and oblige?

E. G. MORGAN, *Secretary.*

CHICAGO, ROCK ISLAND & PACIFIC RAILROAD, }
CHICAGO, September 1, 1880. }

DEAR SIR—Upon returning this morning from an absence of over three weeks, I find yours of August 25th upon my table.

I am advised by the President that he has directed the agent of this company, at Keokuk, to transport refrigerator cars, offered by Mr. Lilburn, from Keokuk to Ottumwa and return, until further orders, and that cars have been transported in compliance with this order. This must not be taken, however, as an admission, upon the part of this company, of the soundness of the decision made by the Commissioners, or as a waiver of the right to test the power of the Legislature and the Railway Commissioners of the State of Iowa, to exercise any jurisdiction whatever over inter-state commerce.

THOS. F. WITHROW, *General Solicitor.*

E. G. MORGAN, *Secretary, Des Moines, Iowa:*

Although the record in the foregoing case covers many pages, yet in view of the importance of the principles involved, both to the railroad companies and to shippers in the State, it has seemed to the Commissioners to be a case well worth study and consideration alike for the principles involved, and for the lengthy discussion found in Solicitor Withrow's argument, and the Commissioners' responses thereto, as to the powers of the Board and the proper mode of procedure. It has been, and still is, the opinion of the Board that in its creation the Legislature did not intend to organize and set in operation another court in the State. The Commissioners have supposed, and still suppose, that it was the purpose and design of the Legislature to create a commission which, in an informal manner, and by modes of procedure which to one trained to the methodic processes of courts would seem irregular, should endeavor, in the speediest possible way, to arrive at the very rights of the question to be considered. It is believed

that the Board is not even bound by the ordinary rules of evidence in that strict technical and unbending sense which govern the courts. Because *many of the wrongful* acts of railroad companies deprive the citizen of amounts in value too small to contend about in court, and for the still stronger reason that the methodic processes of the courts involve delays which have become proverbial it is believed the commissioner system has been adopted, giving to the citizen a remedy with the least possible expense and the greatest possible speed of action. For the reason that the informal mode of investigation and the search for truth by irregular channels may, at times, lead to decisions which might be unjust, erroneous and unwise, the Legislature, it has seemed to us, purposely withheld from the Board that power to enforce its findings which is always the last and efficient resort of courts, and the findings of the Board rest alone for their force on the justness of the conclusion reached, and they are enforced, if at all, by the irresistible power of an enlightened public opinion supporting and maintaining the recommendation made. Thus far in the history of the Commission it has never felt the need of more power. It was for reasons above set forth that the Commissioners declined to halt in the investigation of the facts in the Lilburn case to hear a discussion of the meaning of the law as to "connecting roads." From one of Mr. Withrow's communications we infer his idea to be that the Board has power, and it is its duty to make informal investigations, yet these informal inquiries should only lead up to and end in a formal complaint against the offender filed by order of the Board. Such procedure would make the law's delay less tedious than that of the Board, and would seem to us a useless waste of time. We are satisfied that our duties are in the line of the speediest possible informal and untechnical investigation and the quickest relief to the oppressed. We are gratified that the recommendation of the Board in the case under discussion was promptly complied with, and feel confident that an enlightened public opinion has, upon consideration, approved both the modes of procedure adopted and the result attained by the Commissioners.

JOHN T. HANCOCK & SON VS. BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY, FILED MAY 21, 1880.

DUBUQUE, May 12, 1880.

HON. M. C. WOODRUFF, *Railroad Commissioner of Iowa*:

DEAR SIR—Inclosed please find a few lines from our Mr. Adams, under date of May 4th, relating to the unnecessary delay on Dubuque business, at Independence, for points north on B., C. R. & N. R'y. As the letter fully explains itself, will you do us the kindness to secure the desired relief, and greatly oblige?

JOHN T. HANCOCK & SON.

Accompanying this was the following letter:

MAYNARD, May 4, 1880.

MESSRS. J. T. HANCOCK & SON:

I do wish there could be something done to compel this road to deliver our goods more promptly. Stevens states that his last order was on the road ten days, and was determined to order no more from you, but got a small order under protest from him last night. And unless this road can be compelled to be more prompt *we will be compelled* to quit it, and that is what the B., C. R. & N. are after. We can send them over from Fayette by team if you think best to change.

Please write me at Independence the last of this week, and oblige.

C. E. ADAMS.

DUBUQUE, May 14, 1880.

C. J. IVES, Esq., *Cedar Rapids*:

DEAR SIR—I have just received a complaint from a merchant at Maynard, alleging inordinate delay in getting his merchandise. The intimation is, that merchandise bought in Dubuque to be transported over your line north of the I. C. is permitted to find its way to destination as it may; in other words, that the diligence required by law in all carriers is not exemplified in your road. It is to be hoped that this new form of discrimination in behalf of certain places, and against others, is not practiced or approved by the B., C. R. & N. Railroad.

Please give the matter your attention and make reply to the Secretary of the Board of Railroad Commissioners, at Des Moines, at your earliest convenience.

M. C. WOODRUFF.

CEDAR RAPIDS, May 15, 1880.

J. A. VINCENT, *Agent, Independence:*

DEAR SIR—I inclose herewith a letter from M. C. Woodruff, one of the Railway Commissioners of Iowa. Please note his complaint and state if this has recently been the case.

During the existence of a prior time-card, we were aware of the detentions on account of our freight train being operated only every other day. That of course affected points on our own line as well as those foreign. Return letter with reply.

A. L. MOHLER.

INDEPENDENCE, May 18, 1880.

A. L. MOHLER, Esq., *G. F. A., Cedar Rapids:*

DEAR SIR—Reply to yours of the 15th. There has never been any delay in goods in transit from Dubuque or any other point since we have been running freight trains daily. We handle all goods promptly and forward now as soon as possible after receipt. The Illinois Central are very often very late. To-day, for example, their way freight, due here about 1:30 p. m., was not in at 4:30 p. m. Goods received on that train will not reach us until to-morrow. A careful investigation by Mr. Woodruff will find no lack of diligence on our part. Previous to our running freight trains daily, there was of course a necessary delay of sometimes twenty-four hours, but not longer.

J. A. VINCENT.

CEDAR RAPIDS, May 19, 1880.

E. G. MORGAN, Esq., *Secretary of Board Railway Commissioners, Des Moines:*

DEAR SIR—Referring to enclosed from Mr. Woodruff, regarding delay to goods *en route* from Dubuque to Maynard, will you please note accompanying correspondence which, I think, fully explains the situation. I would say in this connection, that however much we might prefer to assist our dealers on our own line, we are not foolish enough to discriminate against Dubuque and thus lay ourselves liable to censure from the Board of Commissioners.

C. J. IVES, *General Superintendent.*

DES MOINES, June 29, 1880.

JOHN T. HANCOCK & SON, *Dubuque, Iowa:*

GENTLEMEN—Replying to your letter of May 12, 1880, to M. C. Woodruff, relating to delay on Dubuque business at Independence, your attention is called to the letter of J. A. Vincent, agent at Independence, Iowa, and the letter of C. J. Ives, General Superintendent

of the Burlington, Cedar Rapids & Northern Railway, copies of which are herewith inclosed. It seems from these letters that the delay is occasioned by the irregularity of the freight trains on the Illinois Central Railroad.

By order of the Board.

E. G. MORGAN, *Secretary*.

J. M. CUMINGS vs. CHICAGO, ROCK ISLAND & PACIFIC RAILROAD,
FILED MAY 29, 1880.

SPENCER, CLAY COUNTY, May 25, 1880.

MR. M. C. WOODRUFF, *Dubuque*:

DEAR SIR—I shipped from Exira, Audubon county, Iowa, over the C., R. I. & P. R. R. a bill of goods, household. The shipment was made on the 5th of September. They were billed to this place, *via* Council Bluffs and Sioux City. I paid \$1.79 per hundred freight. The goods came save one box of household goods which has never been heard from. Have tried to secure its value from the company but have been unable to do so as yet, they claiming that they hope to find the box. The freight was prepaid on the entire bill. Upon arrival of the goods I was obliged to pay \$4.22 additional charges, being part back charges forwarded and part the entire charge of the C., M. & St. Paul, from Sheldon here. This money I have not yet secured. On a shipment previous to the one here mentioned, I had paid freight \$18.80, and upon arrival of goods had to pay \$8.43, which latter was afterward returned to me. But why the overcharge in the second instance is not looked up and returned, I cannot say. I have done all I can through the agent here. If you can do anything for me in your capacity as Commissioner to recover lost box or its value in money, also the over freight charge, I would be very much obliged. You can learn facts from my agent at Exira, R. W. Griggs, Esq. I sent him a bill of goods and sworn statement of contents and value of goods in lost box. He is trying to secure action from the railroad. Hoping to hear from you soon.

J. M. CUMINGS.

DUBUQUE, May 26, 1880.

REV. J. M. CUMINGS, *Spencer, Iowa*:

DEAR SIR—Yours of May 25th just received. By this post I will address the Chicago, Rock Island & Pacific Railroad Company in regard to your complaint. The matter will also be laid before the Board of Railroad Commissioners at its next (June) meeting for action.

M. C. WOODRUFF.

DUBUQUE, IOWA, May 26, 1880.

HUGH RIDDLE, Esq., *President C., R. I. & P. R. R. Co.*:

SIR—Below I copy for your attention letter of complaint from Rev. J. M. Cumings, of Spencer, Iowa. (Here was inserted copy of the complaint.) If the above is a correct statement, it occurs to me to suggest that further delay of settlement in some way is without adequate excuse. Mr. Cumings ought to have his box of goods, having waited over eight months, or the pay for them from the responsible party. If your company is not liable, he is at least entitled to your decision to that effect. The complaint of overcharge—contract and pre-payment having been made at point of shipment—also asks for immediate attention. If you make immediate reply please address me at Dubuque.

M. C. WOODRUFF.

DES MOINES, June 29, 1880.

REV. J. M. CUMINGS, *Spencer, Iowa*:

DEAR SIR—Will you please write to this Board whether you have heard anything respecting your complaint of lost household goods, overcharge on freight, etc., dated May 25, against the Chicago, Rock Island and Pacific Railroad Company? If so, please state the substance of the information received. If not, please state whether you have any clue to the lost goods.

By order of the Board.

E. G. MORGAN, *Secretary*.

SPENCER, July 6, 1880.

MR. E. G. MORGAN, *Secretary Railroad Commissioners, Des Moines*:

DEAR SIR—In reply to your favor of the 29th ultimo, I would state that an agent of the C., R. I. & P. R. R. Co. called on me on the 3d inst. He had been over the line from the Bluffs to this office tracing the box, but failed to find it. He thinks the mistake was made at Sheldon or here. Either the box was not put on this road there, or was not delivered from the train by the conductor here, as the bills change at Sheldon. He is now in Chicago, and will see the Milwaukee agent and will endeavor to have the matter settled; so he talked. Whether they will either find the box or settle, remains to be seen. I am inclined to think that the box reached Sheldon with the balance of the goods, and was either sent by, and not delivered to the St. Paul & Milwaukee Road, or if delivered, was not billed properly and was not put out here.

The overcharge was \$4.22. I gave their agent a list of the goods

and value; also sent one two months ago to my agent, R. W. Griggs Esq., Exira, Iowa.

Hope to hear from you again soon, unless they settle promptly.

J. M. CUMINGS.

SPENCER, IOWA, Sept. 14, 1880.

MR. E. G. MORGAN, *Secretary Railroad Commissioners, Des Moines:*

DEAR SIR—Since your last, concerning our lost box, I received the \$4.00 overcharge, which I am told was forwarded by the agent of the Sioux City & St. Paul Company. The same man told our agent here, so I am informed, that they would look up the box or pay for it, as it was evidently lost on their road or while in their hands. But I have not heard a word from them officially, and do not know as they are doing anything. It might be well for you to correspond with them in behalf of the Commissioners, and spur them up. I understood the agent here to state that the agent of the Sioux City & St. Paul Road virtually acknowledges that the box was on them, as the bills now show. I would like to have the claim settled as soon as possible, as I have been out of the use of the goods for one year now. It has been a serious loss to me. If you can hurry up matters you will confer a great favor on us.

J. M. CUMINGS.

DUBUQUE, Sept. 20, 1880.

W. G. SWAN, Esq., *Milwaukee:*

DEAR SIR—I am in receipt of a letter from Rev. J. M. Cumings, of Spencer, Iowa, acknowledging receipt of \$4.00 overcharge. He complains that he hears nothing about the missing box of household goods, and adds that he has been out of the use of them for a year now, and that it was a serious loss to him.

Is it not high time the matter was settled in some shape? Please advise Mr. Cumings and the writer what is likely to be done in the case, and when.

M. C. WOODRUFF.

MILWAUKEE, Sept. 20, 1880.

M. C. WOODRUFF, Esq., *Railroad Commissioner:*

DEAR SIR—I am in receipt of your favor of the 20th inst., concerning shipment of goods to Rev. J. M. Cumings, Spencer, Iowa, and in reply will say that we find the shortage occurred before delivery of goods to this company by the St. P. & S. C. R. R., who are now investigating the matter. I will write Mr. Clarke, Traffic Manager, this p. m., concerning same.

W. G. SWAN.

ST. PAUL, MINN., Oct. 1, 1880.

M. C. WOODRUFF, Esq., *Railroad Commissioner, Dubuque:*

DEAR SIR—Yours 29th. The notice of the loss of Rev. J. M. Cumings' box, Spencer, Iowa, is quite a recent thing with us. We understand no claim was made at the time, and our check on W. B. is complete, and there is no doubt here but what all the articles were delivered to the M. & St. P. R'y at Sheldon, and am not quite sure he did not get them all. Our man is looking into this matter as well as possible at this late day, and we will be able to settle or not at an early day.

J. C. BOYDEN.

MILWAUKEE, Nov. 2, 1880.

M. C. WOODRUFF, Esq., *Railroad Commissioner, Dubuque:*

DEAR SIR—Our Supt. of Freight Traffic, Mr. Swan, informs me that you have not been advised by the St. Paul & Sioux City Railroad as to the status of the Rev. J. M. Cumings' claim. I have written that road several letters requesting immediate attention, and regret there is so much delay in settlement. I have written Mr. Clarke again to-day requesting his immediate and personal attention.

L. A. EMERSON.

DES MOINES, November 17, 1880.

J. C. BOYDEN, Esq., *Assistant Traffic Manager C., St. P., M. & O. Line, St. Paul, Minn.:*

SIR—The conclusion of your letter to Commissioner Woodruff, bearing date October 13, in regard to the box of missing household goods of Rev. J. M. Cumings, Spencer, Iowa, reads: "Our man is 'looking into the matter as well as possible at this late day, and we 'will be ready to settle or not at an early day.'" Please notify this office of the progress made, and state what the prospect is of a final disposition of the claim. We are soon to close our records for the current Commissioner year, and desire to include this case in our annual report in a completed form.

E. G. MORGAN, *Secretary.*

ST. PAUL, November 19, 1880.

E. G. MORGAN, *Secretary, Des Moines:*

DEAR SIR—In reply to your favor of the 17th. Settlement was made with Rev. J. M. Cumings several days ago, and I hold his receipt in full for the claim for shortage.

J. C. BOYDEN, *Assistant Traffic Manager.*

DES MOINES, November 23, 1880.

REV. J. M. CUMINGS, *Spencer*:

DEAR SIR—I am in receipt of a letter from J. C. Boyden, Assistant Traffic Manager C., St. P., M. & O. Line, under date of November 19, in which he says settlement was made with you several days ago and he holds your receipt in full for the claim. Be kind enough to write me at once if the settlement is satisfactory.

E. G. MORGAN, *Secretary*.

SPENCER, November 29, 1880.

MR. E. G. MORGAN, *Des Moines*:

DEAR SIR—Your favor of the 23d at hand. The agent of the St. Paul & Sioux City R. R. called two weeks ago and made full settlement as he wrote you. I made quite a reduction from the list price of contents, but think I did right in so doing. I am fully satisfied and gave them a statement accordingly. Thanks for your kindness and assistance in the matter. I suppose the State pays you; if not, will satisfy you for your work.

J. M. CUMINGS.

DES MOINES, November 30, 1880.

REV. J. M. CUMINGS, *Spencer, Iowa*:

SIR—Yours of the 29th, stating that settlement with and payment to you for loss of household goods by the St. Paul & Sioux City Railroad Company is at hand. You are correct in your conjecture that there is no charge for the service of the Railroad Commissioners, the Board being in the employ of the State for this and kindred purposes.

E. G. MORGAN, *Secretary*.

ALEX. RISK VS. ILLINOIS CENTRAL RAILROAD COMPANY, FILED JULY 2, 1880.

WINTHROP, IOWA, July 1, 1880.

M. C. WOODRUFF, *Railroad Commissioner*:

DEAR SIR—I have sold some corn to Buckley & Co., of Peoria, Illinois, to be billed to Davenport, Iowa, and the I. C. R. R. Co. refuse to let it be loaded in their cars, and do not furnish others in season so that I can fill my sale within the time named. Yesterday, after waiting four days for cars to Davenport, the agent here telegraphed Train-master: "Can we load an I. C. car on track here for Davenport?" Train-master referred agent to Superintendent Parker; Superintendent Parker refers agent to Chicago. Mr. Shute to-day telegraphed: "Cannot allow our cars to be loaded off our line."

During this delay I loaded the car, and now it is on its way to David Dows & Co., Chicago, with a loss to me of three cents per bushel, and the Davenport sale not full. This is the grievance I complain of.

ALEX. RISK.

DUBUQUE, July 2, 1880.

ALEX. RISK, Esq., *Winthrop, Iowa*:

SIR—I have yours of yesterday preferring complaint against the Illinois Central Railroad Company, alleging its refusal to furnish you cars for shipping corn to Peoria *via* Davenport. Under a general rule of the Board of Railroad Commissioners the complaint will be promptly laid before the general officers of the railroad company for any explanation they have to make. I have also reported the matter to the Iowa Division Superintendent, D. W. Parker, and it is not improbable that the grievance you complain of will be remedied at an early day. As soon as I get reply from the headquarters' office you will be further informed.

M. C. WOODRUFF.

DUBUQUE, July 3, 1880.

J. F. TUCKER, Esq., *General Traffic Manager I. C. R. R.*:

DEAR SIR—Below I send you copy of complaint made to me by Alex. Risk, of Winthrop, Iowa. (See complaint which was here inserted.) Under a general order of the Board of Railroad Commissioners, I forward you copy of complaint (which has also been verbally referred to Division Superintendent D. W. Parker), and ask your attention to it at your earliest convenience. Please address me at Dubuque.

M. C. WOODRUFF.

CHICAGO, July 6, 1880.

HON. M. C. WOODRUFF, Esq., *Railroad Commissioner, Dubuque, Iowa*:

DEAR SIR—I have your favor of the 3d inst., with inclosure of copy of complaint made against this company by Alexander Risk, of Winthrop. I will look into the matter thoroughly, although think the result will be found to be that our cars when allowed to go off of our line are subject to such delay as causes us a severe loss, and we are not therefore willing to supply them for such short hauls over our own line and allow them to go through to the point off our line where the shipper wishes his grain sent, and we are unable to obtain cars from other roads. I believe this course is fully justified by you; it certainly is reasonable from a business point of view. I will advise you further upon investigating the matter.

J. F. TUCKER, *Traffic Manager*.

CHICAGO, July 12, 1880.

HON. M. C. WOODRUFF, *Railroad Commissioner, Dubuque, Iowa*:

DEAR SIR—Again referring to your favor of the 3d inst., with regard to the complaint of Mr. Risk, of Winthrop, against this company, our Assistant General Freight Agent, Mr. Shute, says: "On the 26th June the agent at Winthrop ordered two cars to load with corn for Davenport *via* Delaware. The real destination of the corn was Peoria, and possibly before the cars were unloaded they would be run to the State line of Illinois and Indiana, or some seaboard city. For these reasons we were not willing to have our cars loaded." Mr. Shute then gave orders to Mr. Parker, Division Superintendent, to supply Winthrop with C., M. & St. P. R'y cars. That road was short of cars and could not supply them immediately. The cars were supplied, however, in a few days, and were loaded July 6th. We claim that it is right, proper and reasonable to decline permitting our cars to be loaded for points off our line, when our experience in the matter shows that we are deprived of the use of them an average of three weeks afterward.

J. F. TUCKER, *Traffic Manager*.

DUBUQUE, July 17, 1880.

ALEX. RISK, *Winthrop, Iowa*:

DEAR SIR—As stated in my letter of July 2, your complaint of the day before was referred to Gen. Traffic Manager J. F. Tucker, of the Illinois Central Railroad, for attention. I have received the following in reply and explanation: (See Tucker's letter of 12 July, above).

The law relating to the matter of your complaint is section 10 of chapter 77, of the acts of the Seventeenth General Assembly, which reads as follows: "It shall be the duty of any railroad corporation, when within their power to do so, and upon reasonable notice, to furnish suitable cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight, and to receive and transport such freight with all reasonable dispatch, and to provide and keep reasonable facilities for the receiving and handling the same at any depot on the line of its road."

The question you put in issue is this: Does the law require the railroad company to furnish cars for the transportation of freight off from its own line and upon the line of another road? The Commissioners are of the opinion that it does not. The Illinois Central Railroad in Iowa is intersected by ten different connecting roads. If one shipper, residing at any station on its line, may demand cars for transporting grain or goods to points at considerable or long distances

from its own line on connecting lines, every shipper may. If every shipper may so do, the railroad company is at once placed at the mercy of connecting or competing lines. If the law was thus interpreted to your complaint, emergencies might, and doubtless would, arise when all the cars of the Illinois Central would be taken from its own line and scattered along the ten connecting lines, or along the twenty or thirty other lines with which these connecting lines connect. Some would soon be at various seaboard points, some at stations on the Gulf of Mexico, others on the plains, or Pacific coast, while all might be scattered into every part of the Union. Combinations among these connecting lines in Iowa in the way of cut or cost rates might thus utterly destroy not only the business of the Illinois Central, but its very property. The Commissioners do not so interpret the law. They see that with the opposite construction each railroad in the State would be substantially at the mercy of connecting lines and on the rapid road to bankruptcy. Besides, the language of the law as to the duty of a railroad corporation in furnishing cars and suitable facilities for shippers, limits such duties to "*the line of its road.*" The Commissioners are confirmed in this position by the provisions of the remainder of section 10, which says:

—"And also receive and transport in like manner the empty or "loaded cars furnished by any connecting road, to be delivered at any "station or stations on the line of its road, to be loaded or discharged, "or reloaded and returned to the road so connecting," etc.

Here provision is especially made for receiving, moving and delivering the empty and loaded cars of connecting roads. Under this provision the Illinois Central Company must transport when furnished by it the empty cars of the Chicago, Milwaukee & St. Paul from Independence or Delaware to Winthrop, and when loaded to any point of delivery on the line of its road that may be designated by the shipper.

The Commissioners are of the opinion that Mr. Risk has no legal cause of complaint against the Illinois Central Railroad Company.

M. C. WOODRUFF.

M. W. MITCHELL vs. BURLINGTON & SOUTHWESTERN RAILWAY, FILED
AUGUST 12, 1880.

WARREN, IOWA, August 11, 1880.

Iowa Railroad Commission, Des Moines, Iowa:

GENTLEMEN—Inclosed please find letter to request of mine from Mr. Ostrander, General Freight Agent of B. & S. W. R'y, refusing to furnish T., P. & W. grain cars for Peoria shipments from B. & S. W. R'y. The B. & S. W. is forcing everything from their road over C., B. & Q. to Peoria and Chicago at exorbitant rates, when other roads would take our grain for lower rates. If they would only haul cars from other connecting lines, which I think is their plain duty under the laws of this State; but of course railroads pay no attention to laws as long as that makes money for their pockets. I would like to know if, under our law, the B. & S. W. is not compelled to haul T., P. & W. cars, if desired by shippers. An early answer would oblige.

WARREN, IOWA, August 6, 1880.

J. A. OSTRANDER, Esq., *General Freight Agent B. & S. W. R'y:*

DEAR SIR—Will you furnish me T., P. & W. grain cars, when so ordered, for Peoria shipments? An early answer will oblige.

M. W. MITCHELL.

M. W. MITCHELL, Esq.:

DEAR SIR—T., P. & W. cars are not taken upon our line to be loaded. Grain must be loaded in our own cars and transferred at Burlington.

J. A. OSTRANDER, *General Freight Agent.*

DES MOINES, August 12, 1880.

JOHN W. SMITH, Esq., *Superintendent B. & S. W. R'y, Burlington, Iowa:*

DEAR SIR—I am in receipt of a communication from M. W. Mitchell, grain dealer at Warren, Iowa, complaining that your company refuse to take T., P. & W. cars at Burlington and deliver them to him at Warren to be loaded with grain and reshipped to Burlington. Will you have the kindness to inform me if the statement is true?

E. G. MORGAN, *Secretary.*

BURLINGTON, August 18, 1880.

E. G. MORGAN, Esq., *Secretary Railroad Commissioners, Des Moines:*

DEAR SIR—Referring to yours of the 12th, you are correctly informed by Mr. Mitchell, of Warren station. Our company have a

contract with the C., B. & Q. which prohibits us from hauling T., P. & W. cars on our line to be loaded for points common to C., B. & Q. and T., P. & W.

JNO. W. SMITH, *Superintendent.*

DES MOINES, August 26, 1880.

JOHN W. SMITH, Esq., *Superintendent B. & S. W. R'y Co., Burlington, Iowa:*

DEAR SIR—Your Mr. J. A. Ostrander, G. F. A., replying to M. W. Mitchell's request for T., P. & W. grain cars, says: "T., P. & W. cars are "not taken upon our line to be loaded. Grain must be loaded in our own "cars and transferred at Burlington." Are the Board to understand that the word "transferred" means that grain loaded in your cars at Warren for Burlington, which is destined for points east, is to be re-shipped? or, that your cars containing grain from Warren may be transferred on to other connecting roads in Iowa leading eastward? In other words, will you allow your grain cars loaded at Warren to be hauled eastward beyond Iowa by any railroad having a connection with the B. & S. W. R'y at Burlington? This question is asked to remove a doubt as to your precise meaning in letter above quoted.

By order of the Board.

E. G. MORGAN, *Secretary.*

BURLINGTON, August 30, 1880.

E. G. MORGAN, Esq., *Secretary of Board of Railroad Commissioners, Des Moines:*

DEAR SIR—In Mr. Ostrander's reply to Mr. Mitchell the word "transferred" means that grain loaded in our cars to be shipped over the T., P. & W. R'y must be transferred from our cars to those of the T., P. & W. Co. We do not allow our cars to be taken on their line.

JNO. W. SMITH, *Superintendent.*

DES MOINES, September 1, 1880.

JOHN W. SMITH, *Superintendent Burlington & Southwestern R'y Co., Burlington:*

DEAR SIR—Your letter of the 18th ult. received, in which you state that your company "has a contract with the C., B. & Q., which prohibits us from hauling T., P. & W. cars on our line to be loaded for "points common to the C., B. & Q. and T., P. & W."

Such a contract and agreement seems to us to be in open violation of the law of the State. Your attention is respectfully called to section 10, chapter 77, of the acts of the Seventeenth General Assem-

bly, which in our judgment clearly requires of you a duty inconsistent with the obligation you have assumed in the contract quoted by you above. As your contract seems to be a violation of the law, we, under the terms of section three, chapter seventy-seven of the laws of the Seventeenth General Assembly, say to you that in our judgment it is your duty, under section ten of said act, to receive T., P. & W. cars when requested so to do, for any point on the line of your road and forward them as directed by the shipper. Please notify us at your earliest convenience whether you have complied, or will comply, with this our request and recommendation.

By order of the Board.

E. G. MORGAN, *Secretary*.

BURLINGTON, September 4, 1880.

E. G. MORGAN, Esq., *Secretary Railroad Commissioners, Des Moines*:

DEAR SIR—Yours of the 1st at hand, and I have referred the matter in question to our Receiver and requested him to communicate with you direct.

JNO. W. SMITH, *Superintendent*.

DES MOINES, September 28, 1880.

JOHN W. SMITH, *Superintendent, Burlington*:

DEAR SIR—Your attention is called to the letter of the Commissioners of the 1st September. Please inform us what action, if any, your company has taken in regard to the matter, as it is made our duty to report the action of the company upon our recommendations to the Governor.!

By order of the Board.

E. G. MORGAN, *Secretary*.

GENERAL SUPERINTENDENT'S OFFICE,
BURLINGTON, October 5, 1880. }

E. G. MORGAN, Esq., *Secretary, Des Moines*:

DEAR SIR—Your letters of September 1st and 28th to J. W. Smith, Superintendent, have been shown to me. I desire to have time to fully consider the matter and to be properly advised as to the proper course to pursue in view of questions involved. With the property in my hands as Receiver, I do not think I would be justified in taking any action contrary to existing contracts, or that tended to disturb them; certainly not without some action or direction by the court. My own judgment is that pending an early foreclosure sale of the road and winding up the receivership, and an organization of the company, it would be unwise to change the existing state of things. I will take further advice, however, on the subject.

ELIJAH SMITH, *Receiver*.

DES MOINES, IOWA, November 16, 1880.

M. W. MITCHELL, Esq., *Warren, Iowa:*

DEAR SIR—Your letter of August 11, 1880, regarding the refusal of J. A. Ostrander, G. F. A. of Burlington & Southwestern R'y, has received due attention. On the 1st day of September, 1880, we informed Jno. W. Smith, Superintendent Burlington & Southwestern R'y, that it was his duty under the law to receive T., P. & W. cars when requested so to do, a copy of which letter is sent herewith. Please inform us whether the officers of said company now refuse to comply with our recommendation.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, Nov. 24, 1880.

M. W. MITCHELL, *Warren:*

DEAR SIR—I have no reply to my letter sent you Nov. 16, 1880. Be kind enough to reply at once.

E. G. MORGAN, *Secretary.*

WARREN, Nov. 30, 1880.

E. G. MORGAN, *Secretary, Des Moines:*

DEAR SIR—Yours of Nov. 16th and 24th duly received. In reply would say that I have ordered T., P. & W. cars through the agent at this point, but the Burlington & Southwestern folks treat my order for those cars with silent contempt.

M. W. MITCHELL.

DES MOINES, Nov. 30, 1880.

ELIJAH SMITH, *Receiver Burlington & Southwestern Railway, Burlington:*

We are in receipt of a letter from M. W. Mitchell, stating that he has ordered T., P. & W. cars through the agent at Warren, but that the "B. & S. W. folks treat my orders with silent contempt." We regret that you have disregarded our recommendation made on the 1st of September, in regard to this case, it being the first instance since the organization of the Board of a refusal to comply with its recommendation. Our official duty with reference thereto will be concluded when we shall have included a report of the proceedings in our annual report to the Legislature.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, Nov. 30, 1880.

M. W. MITCHELL, Esq.; *Warren*:

DEAR SIR—Inclosed please find copy of a letter under date November 30, 1880, sent Elijah Smith, Receiver B. & S. W. Railway, in relation to your complaint made to the Board.

E. G. MORGAN, *Secretary*.

GEORGE H. WELSH vs. CHICAGO & NORTHWESTERN RAILWAY COMPANY, FILED SEPT. 11, 1880.

BOONE, IOWA, Sept. 7, 1880.

M. C. WOODRUFF, Esq., *Railroad Commissioner*:

DEAR SIR—We ordered car of mixed oils from Cleveland, Ohio, last April, and goods were shipped to us and reached Boone, June 8th. There was put into this car eighteen barrels of carbon and twenty-five barrels of lubricating oil and ten gross of axle-grease. Axle-grease is sometimes shipped in barrels, and sometimes in boxes. In this case it was in boxes. Now our regular rate is seventy cents per barrel from Cleveland to Chicago by rail, and sixty by water, but the company shipped this car from Cleveland to Chicago for \$37.00, and at Chicago, the Chicago & Northwestern R. R. Co. took possession of the car and when it arrived at Boone, they (Chicago & Northwestern R. R. Co.) charged us \$105.91 from Chicago to Boone, just \$50.00 more than our regular rate. Our rate by rail from Chicago to Boone is \$1.00 per barrel, \$55.00 per car of 20,000 pounds. We forwarded our freight bill to the railroad company, and they refused to do anything for us. Now the question arises with us, have they any right to pocket \$50.00 on this car more than usual price? We wrote to our shipper in Cleveland, and he stated that it was the first time that they had ever heard of such an outrageous proceeding; that any railroad leaving Cleveland would take any quantity, so that it did not exceed 20,000 pounds. We told the railroad company to charge us the local rate if they wished on grease, and charge us our regular barrel prices upon the oil. They refused to do anything for us whatever. We think that there ought to be some remedy in our case and we appeal to the Commissioners of Iowa to do us justice. We inclose you two freight bills.

GEORGE H. WELSH.

FOLIO 72.

BOONE STATION, June 8, 1880.

GEO. WELSH, *Consignee.*T. T. BOND, *Consignor.*

To CHICAGO & NORTHWESTERN RAILWAY COMPANY,

Dr.

FROM CHICAGO.	FOR TRANSPORTATION AND CHARGES ON	Weight.	Rate.	Local charges.
Car Initials, C. N. W.	9 Barls. Lub. Oil.....	3730	59	\$ 22.01
Car No., 1954.	6 " Carb. "	2160	59	12.74
W. B. No., 2033.	7 " Lub. "	2930	59	17.29
Date of W. B., 6, 5.	8 " Carb. "	2880	59	16.99
	15 Cases A. Grease.....	1030	59	6.08
	9 Brls. Lub. Oil.....	3780	59	22.30
	4 " Carb.	1440	59	8.50
	Advanced charges.....			37.00
				\$ 142.91

Received payment.

O. T. MARSHALL, *Agent.*

FOLIO 54.

BOONE STATION, August 31, 1880.

G. H. WELSH, *Consignee.*M. S. *Consignor.*

To CHICAGO & NORTHWESTERN RAILWAY COMPANY,

Dr.

FROM SOUTH BRANCH.	FOR TRANSPORTATION AND CHARGES ON WEIGHT.	Fi	L. C.
Car Initials, C. N. W.	55 Bbls. C. Oil, 20,000.....	\$ 1.00	\$ 55.00
Car No., 6460.		Bbl.	
W. B. No., 13812.			
Date of W. B., 30.			\$ 55.00

Received payment.

O. T. MARSHALL, *Agent.*

DUBUQUE, Sept. 11, 1880.

G. H. WELSH, Esq, *Boone, Iowa:*

SIR—Your letter of the 7th Sept. preferring complaint against the Chicago & Northwestern Railroad Company for alleged overcharge, is at hand. I have referred the matter to General Manager M. Hughitt, Esq., for attention, and so soon as he makes reply or explanation, I will write you.

M. C. WOODRUFF.

DUBUQUE, Sept. 11, 1880.

M. HUGHITT, Esq., *Gen. Man. C. & N. W. Railway Company*:

SIR—I have received a letter of complaint against the Chicago & Northwestern Railway Company of which the following is a copy: (Here was inserted complaint). Under a general order of the Board of Commissioners, the above complaint is referred to your office for attention. Please give the matter your early attention, and reply to me at Dubuque.

M. C. WOODRUFF.

CHICAGO, October 14, 1880.

M. C. WOODRUFF, Esq., *Railroad Commissioner*:

DEAR SIR—Mr. Hughitt, General Manager, has handed me your favor of Sept. 11, covering complaint of Mr. G. H. Welsh, Boone, Iowa, for alleged overcharge on a shipment of a car-load of mixed carbon and lubricating oil and axle-grease—Chicago to Boone, June 5th, total charges, \$105.91. Strictly speaking, there is no overcharge on the shipment. It is true that at the time the shipment went forward there was a rate of one dollar per barrel on carbon oil in car-loads of not less than fifty barrels in effect Chicago to Boone, but it did not cover other oils, much less axle-grease, and the shipment was charged at actual tariff rates in effect at the time. We are willing, however, to make the following concession to Mr. Welsh in the endeavor to meet his views of what the proper charge should be. There were forty-three barrels of oils of various kinds. We are willing to apply to these forty-three barrels the rate of fifty dollars or one dollar per barrel on minimum car-loads of fifty barrels, allowing the charge on the fifteen cases axle-grease, 1,030 pounds, at fifty-nine cents per hundred weight, \$6.08, to stand, making the total charge on the car-load, \$56.08, our overcharge \$49.83; and have this day written Mr. Welsh offering the above basis of settlement, which we think exceedingly fair and liberal.

HENRY C. WICKER, *Freight Traffic Manager*.

P. S.—I may add that Mr. Welsh is not warranted in making the statement that the Chicago & Northwestern Railroad Company took possession of the car, etc. The car was delivered us in the ordinary course of the interchange of business by the Western Transportation Company, a line of steamboats running between Chicago and Buffalo, and we paid that line's charges (\$57.00), and put the same on the property as advances. We have no means of showing whether there was any overcharge in the rate east of Chicago or not.

H. C. W.

BOONE, Oct. 19, 1880.

M. C. WOODRUFF, Esq., *Dubuque, Iowa*:

DEAR SIR—In reply to yours of the 15th, will say: The proposition made us by H. C. Wicker we have accepted, and is entirely satisfactory. That is, they refund us \$49.83, as per your letter. Should have answered this sooner but have been absent—just returned from Chicago.

G. H. WELSH.

WM. CLUBB VS. BURLINGTON, CEDAR RAPIDS & NORTHERN RAILROAD
COMPANY, FILED SEPT. 29, 1880.

WHAT CHEER, IOWA, Sept. 24, 1880.

To the Hon. Board of Railroad Commissioners, Des Moines:

SIRS—I wish to call you attention to what I consider an unjust discrimination in the division of empty coal cars for loading at this place, by the B., C. R. & N. R'y. For example: for two days past the side-tracks have been full of empty coal racks, while I have been denied the right by Mr. Grant, the company's agent, the use of any of them. His excuse is, he must hold them for the Star Coal Company. My mine is located a half mile from the track. I employ from fifteen to twenty men, and load two, three, and during the winter could load five, cars, if I could get them. The Star mine, besides furnishing the railroad with coal, ship largely to Minnesota. I do not furnish them any coal, but ship to local points along their line of road. I have stood this discrimination until forbearance has ceased to be a virtue. Hence I appeal to you, hoping you will look into the matter and report to me at your earliest convenience.

WM. CLUBB.

DES MOINES, Sept. 27, 1880.

WM. CLUBB, Esq., *What Cheer, Iowa*:

SIR—I am in receipt of your favor of the 24th, making complaint of the B., C. R. & N. R'y discriminating against you in the furnishing of coal cars, and have sent a copy of same to C. J. Ives, Superintendent of the road, and as soon as I hear from him I will write you.

E. G. MORGAN, *Secretary*.

DES MOINES, Sept. 27, 1880.

C. J. IVES, Esq., *Superintendent B., C. R. & N. R'y, Cedar Rapids*:

SIR—In accordance with a general order of the Board, I forward you herewith the complaint of Wm. Clubb, of What Cheer, Iowa, a

coal dealer. Will you please inform the Board, at your earliest convenience, if the facts are as stated in the letter of complaint?

E. G. MORGAN, *Secretary*.

P. S.—Is he discriminated against in the furnishing of cars?

CEDAR RAPIDS, Sept. 28, 1880.

E. G. MORGAN, Esq., *Secretary Railroad Commissioners*:

DEAR SIR—Replying to yours of 27th, with Mr. Clubb's complaint inclosed, would say: There's a great scarcity of cars. We need all our coal racks for our own supply, for which we have contracts with the Star Coal Company, and of course must be first supplied in order to operate our road. Cars for the Minnesota business are supplied from foreign cars we may have on the road, which are going north either to be loaded or going home empty. None of these cars could be loaded by Mr. Clubb—as he has no trade in Minnesota, and has no prospect of any. Our agent has orders that after our own supply is provided for, to divide our cars among the dealers at What Cheer. We are building in our shops two cars per day, and have been for some time. I have also contracted for one hundred in Detroit, and am thus doing all I can to help Mr. C., as well as very many of our patrons, who, needing cars perhaps as much as Mr. C. does, are still content to do the best they can, as we are also doing.

Hoping this explanation may be satisfactory to the Hon. Commissioners, if not to Mr. C., I am,

C. J. IVES, *General Superintendent*.

DES MOINES, Sept. 30, 1880.

WM. CLUBB, Esq., *What Cheer, Iowa*:

DEAR SIR—Inclosed I hand you copy of a letter from Mr. Ives, Superintendent of B., C. R. & N. R'y, in reply to my letter to him regarding your complaint. If the explanation of Mr. Ives is satisfactory to you, please notify me; if not, some member of the Board will come down and investigate the matter.

E. G. MORGAN, *Secretary*.

WHAT CHEER, Nov. 2, 1880.

Board of Railroad Commissioners, Des Moines:

DEAR SIRS—In reply to yours of September 30. I have been waiting to see if the B., C. R. & N. would fulfill the promise made, but they have failed to do so. I will further say that Mr. Ives' explanation is not satisfactory; and I ask that some member of the Board investigate the matter.

WM. CLUBB.

DES MOINES, Nov. 12, 1880.

WM. CLUBB, Esq., *What Cheer, Iowa*:

DEAR SIR—Yours of the 2d at hand. Mr. Dey, of the Board of Railroad Commissioners, will visit your place within a few days and investigate your complaint as to cars. You will be notified a day or two in advance of his coming.

E. G. MORGAN, *Secretary*.

Mr. Clubb and C. J. Ives, General Superintendent, were notified by Mr. Dey that he would be at What Cheer on Wednesday, November 17, to hear the testimony in support of the complaint of Mr. Clubb. To this notice Mr. Ives sent the following reply:

BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY,
CEDAR RAPIDS, November 15, 1880. }

PETER A. DEY, Esq., *Railway Commissioner, Iowa City*:

DEAR SIR—I have yours of November 14th from Des Moines, and thinking this letter might reach you sooner at Iowa City, I direct it to you at that place.

I regret that unavoidable engagements will prevent me from having the pleasure of investigating with you the complaints of our friend Mr. Clubb, of What Cheer.

I think this matter has once before been brought to my attention from your office, and I can make no other reply than was made at that time, that the scarcity of cars has interfered somewhat with supplying Mr. Clubb with all he wishes, as well as some hundreds of our other patrons. This I regret very much, but we have been powerless to entirely remedy it. I think Mr. Clubb has had his full proportion of cars, comparing his shipments with others. Our stock of coal cars is limited to a number only sufficient to supply our own wants, and at times, and notably this fall, we have had to use our box cars for ourselves. His claims then would rate the same as shippers of grain, lumber, and other commodities requiring box cars for transportation. I would in this connection say, that the Star Coal Company has the entire contract to furnish, first, coal for this company's use; next, that company, with ours, have the entire contract (made last spring) to furnish all the coal possible for the Northwestern Fuel Company, who in turn furnish the railways in Minnesota a large amount of coal.

I think Mr. Clubb has had cars fully in proportion to his output of coal as compared to them. It is not our policy to discriminate in any degree against him in favor of our other patrons. I do not think that this has been done. If there is any justice in his complaints it might with equal justice be made by shippers at nearly every point on our line, as well as shippers on most if not all the roads in Iowa. The great scarcity of cars affects all our roads in the same proportion.

I trust, on investigation, you will find that these are facts, and that we are nowise at fault, but that it is a joint misfortune, both for him and our company, that we have not the rolling-stock to supply.

I shall be pleased to hear from you, after investigating this case, and of your opinion of its merits.

C. J. IVES, *General Superintendent*.

THE TESTIMONY IN THE CASE.

On the 18th of November, Commissioner Dey proceeded to What Cheer and heard the testimony, as follows:

TESTIMONY OF WM. CLUBB.

Wm. Clubb, being sworn, deposes and says: That he owns eighty acres of land, of which he thinks sixty acres are coal land. The shaft is about from one-third to one-half mile from the track of the B., C. R. & N. Road, and I haul my coal by teams to the cars. I have been mining coal on this land four years. This mine was worked irregularly up to the time the railroad was finished to What Cheer, being able to supply the demand at that time. When the road was completed to this point I increased the capacity and machinery, so that at the present time I am able to get out and load ten cars of coal per day. I can procure orders from parties needing coal and make contracts for all the coal I am able to mine with my present facilities, from the first of September on until about the first of April, and would load ten cars per day, or an average of that, during that period, if I could get the cars. John Blatt is mining coal on the main line, and hauls his coal by teams about forty rods. His capacity, I think, does not exceed five cars per day. R. W. Bedford & Co. own a mine east of the road, and haul their coal by teams about one-half mile. Their capacity, I judge, does not exceed three cars per day. Rowley & Emons have mined some coal and hauled and loaded a little, their banks being worked mainly for local trade by teams. I think they could load two cars per day if they chose. The Star Coal Company have a mine and tracks—I suppose the tracks built and the track laid upon them by the railroad company—although I do not know this. Their capacity I do not know, but think that it is about thirty-five cars per day, and I am informed, and have reason to believe, that they are loading from twenty-five to thirty cars daily, and that this amount of cars is regularly furnished them, and that cars are constantly standing on the side-tracks of the road, waiting for them to load. Since the first day of September I have not averaged more than one car per day, and have not been able to get more than that number of cars. My books show that during the month of September I loaded twenty-seven cars, October sixteen cars, and up to to-day, the 18th, I have loaded ten cars in all this month; and I claim that the railroad company has discriminated against me, and all the other mines, in favor of the Star Company. I have had a little advantage over the other outside miners, as I have a lumber yard on the side track and when I unload a car of lumber, I reload it with coal, and in consequence get more cars than I otherwise would. I have loaded my coal in empty box cars this fall, not having a single flat car since the first of September. All the flat cars belonging to the B., C. R. & N. Company in the coal trade at this point, have been since the first of September furnished to the Star Company and none to me or the other outside dealers, so far as I am able to ascertain. I do not know and have no means of ascertaining, how many of their own cars the B., C. R. & N. Company are running

in the coal trade at this point, but think the number large, probably several hundred. And they are furnishing a very large number of foreign cars for the Minnesota trade. All the foreign cars are furnished the Star Company except a few of the Milwaukee cars, which Brock furnished and I have been loading within the last month. Occasionally I get a Rock Island, C., B. & Q. or one of the Transportation Company's cars to load for the local trade, I loading the cars which would otherwise return empty.

Mr. Ives, in his letter to the Commissioners, date of September 28, says Mr. Clubb has no trade in Minnesota, and no prospect of any. The reason I have no Minnesota trade is that I can not get any cars; but notwithstanding the difficulty, out of the fifty-three cars that I have loaded since the first of September, thirteen of these were Chicago, Milwaukee & St. Paul cars, and have gone to Minnesota. They were sent me specially by Mr. Brock, of Cedar Rapids, to load with coal, so that I have had but forty cars of the B., C. R. & N. to load since the first of September. I have a contract with the Iowa City Alcohol Works for from one to two cars per day for the first thirty days, and from that time to the fourth of July, from four to five cars per week. If I can get the cars I can fill the contract and make a reasonable profit; if I cannot, I am liable to heavy damages. I have a letter from Mr. Mohler, General Freight Agent, also a letter or telegram from Mr. Ives to Mr. Bloom, President of the Iowa City Alcohol Works, also letter from Minneapolis Fuel Company and R. G. Brock, which I wish to submit as part of the papers in this case, and will append them if I can get them. The order or contract with Mr. Bloom alone is greater than all the cars that I have been able to get to load since the first of September. And there is no reason why I should not run my mine to its full capacity if I could get cars. The market for this year is unlimited, and all I need is transportation facilities to work my mine to its full capacity. Mr. Brock offers to take at this season five cars per day, and will contract for three cars per day for the next year if I can furnish them.

The facts above stated on my own knowledge are true, and those stated on information I believe to be true.

(Signed)

WM. CLUBB.

TESTIMONY OF H. G. PALMER.

H. G. Palmer being sworn, says, that he is in the employ of Mr. Clubb as clerk and book-keeper, and has been since the first of September. That he has had charge of the books and business of Mr. Clubb to a considerable extent, and knows that the matters of fact stated by Mr. Clubb are true, and those stated on information he believes to be true.

(Signed)

H. G. PALMER.

TESTIMONY OF RICHARD LUMB.

Richard Lumb being sworn, says: I have been in the business of mining coal in this place since 1870. Have run since 1870 from eight to twelve coal diggers during the winter. I sold out my mining interest about the first of September to John Blatt. When the railroad was

finished I was dealing with Mr. Fox, of Cedar Rapids. We proposed to deal with each other in that line of business. I delivered the coal to him on the track, he furnishing the cars for me to load. Next I arranged in the same way to supply Mr. Brainard. He could not furnish cars, so that I could not get cars as I wanted to load. I could have loaded from one to two cars per day if I had had them. I had customers for my coal and was obliged to forfeit my contracts on that account. At the time that I was needing cars most there were, after loading during the day, from one to seven cars on the switch of the Star Company. I think the Railroad Company could have furnished me cars if they had wished to. I loaded on the main track, except when I furnished coal for the Star Company, then I loaded on their switch. Since I sold out, Mr. Blatt has had the same trouble that I had to get cars. I lost my coal-diggers because I could not regularly get cars to take away the coal. I sold out my coal interest because I could not get transportation for my coal.

(Signed)

R. LUMB.

The following letters were put in evidence by the complainant:

MINNEAPOLIS, MINN., April 8, 1880.

WM. CLUBB, Esq.:

DEAR SIR—We have had some conversation with Mr. Ackard this morning in regard to handling Iowa coal, etc. It is like this: We had intended to see what we could do with Iowa coal, but we are of the opinion that the Minn. & St. Louis R. R. when completed from this place to Fort Dodge will be our best chance for obtaining Iowa coal, as it will be a straight and the shortest route to any Iowa coal field and will be over one line of railroad only. To reach your place it will be necessary to run over two or three roads, but we presume it will be worth our while to look into the matter further, and if you think you can make fair arrangements for moving coal over the road, and care to write us, we should be pleased to hear from you.

ARMSTRONG & TRUESDELL.

CEDAR RAPIDS, IOWA, August 27, 1880.

WM. CLUBB, Esq., *What Cheer*:

DEAR SIR—Mr. Ives has promised to pick up some northern cars and send down there for coal to be shipped up to the Minnesota roads where they won't let their cars go. We will send in some orders for you to fill as you get cars that they will let go off this road. Two (2) cars coal to W. W. Cargill & Bro., Brownsdale, Minnesota. These cars that are going on to the S. M. Road please load just twelve tons, as they charge double rate on all excess over twelve tons.

R. G. BROCK & Co.

CEDAR RAPIDS, IOWA, September 23, 1880.

WM. CLUBB, Esq., *What Cheer*:

DEAR SIR—The B., C. R. & N. R. R. Co. telegraphed you that they would set in some northern cars for you to load, and that we would send you shipping directions, and we wrote you on the 18th to load one car for T. Folsom, Le Roy, and they have word from there that it is not loaded yet. Please load these cars when set in as promptly as possible and oblige.

R. G. BROCK & Co.

DES MOINES, November 24, 1880.

C. J. IVES, Esq., *General Superintendent B., C. R. & N. R'y, Cedar Rapids*:

DEAR SIR—I hand you with this a copy of the testimony of Wm. Clubb, H. G. Palmer and Richard Lumb, as taken by Commissioner Dey last week at What Cheer. If you desire to rebut or answer any of the statements in the affidavits or letters, please do so at your earliest convenience and forward to this office such affidavits or depositions as you may wish to present, as it is desirous to have the testimony all in by Tuesday, the 30th November.

By order of the Board.

E. G. MORGAN, *Secretary*.

BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY,
CEDAR RAPIDS, November 29, 1880. }

E. G. MORGAN, Esq., *Secretary Railway Commissioners, Des Moines*:

DEAR SIR—I am in receipt of testimony of Mr. Clubb, and others, in regard to his complaint at What Cheer.

I do not know that I care to make any affidavits rebutting the charges presented by him. The statement which I have made to the Commissioners in regard to this affair is true, and Mr. Clubb, if he does not absolutely swear to a falsehood, certainly very greatly exaggerates the capacity of his mine. For I am in receipt to-day of the inclosed letter (with slip from an Iowa City paper) from our agent at What Cheer. This letter was not asked for, but comes from him voluntarily, and coincides exactly with information I have in reference to the operations of Mr. Clubb. It would certainly seem to be bad enough that we should be so short of cars as to not be able to supply even coal for our own consumption, as seems by evidence from reports to-day, we having to run an extra into What Cheer, taking cars from stations in fact there for grain and other business, simply to get coal for our own locomotives. The facts in regard to the Star Coal Company are these: that they must furnish coal for our own use first, and which I think neither the Commissioners nor any fair minded gentleman will say is at all out of character, as we should certainly have the privilege of getting our own coal, on our own line, if possible. This, at the least possible calculation, is seventeen cars per day. St. P., M. M. R'y are furnishing cars for the balance of the output at that mine, so that the charges of discrimination, for furnishing cars to the Star mine to the exclusion of other mines for private shipments, is entirely without foundation.

All B., C. R. & N. cars going to What Cheer, more than are required for our own supply, are divided between the local mines there.

That we are so unfortunate as not to have sufficient cars to meet all demands on us, I cannot think would be considered criminal by your Honorable Board of Commissioners.

C. J. IVES, *General Superintendent*.

WHAT CHEER STATION, November 28, 1880.

C. J. IVES, Esq., *General Superintendent*:

DEAR SIR—Mr. Clubb failed to load but five cars of coal last week, although I had cars constantly waiting for him to load placed in the most convenient loading place in the whole yard from Monday morning until Saturday night.

I am informed that Commissioner Dey was recently here, and that Mr. Clubb claimed to him that his loading capacity was five to ten cars per day. He has never yet been able to load two cars per day for more than two or three days at a time. I inclose some clippings from Iowa City *Republican*, which you may have seen before.

I. B. GRANT.

OPINION OF THE COMMISSIONERS.

It appears from the evidence submitted in this case that Mr. Clubb and other local dealers in coal at What Cheer were, from the first of September to the time of the hearing, continually short of cars for the transportation of coal. There was also no question but that the Star Coal Company was during that time receiving a large number of cars, probably near enough to keep their mines running.

From Mr. Ives' statement, which was not contradicted, it appears that the road received its supply of coal from the Star Company, and furnished its own flats or coal racks, its supply requiring all its flat cars, and at times requiring the use of box cars. That the road should have its full supply of coal is primarily necessary as it could not be operated without it.

The balance of the cars, as Mr. Ives states, that were loaded by the Star Company are the cars of the Minnesota roads consigned to this company by the Northwestern Fuel Company.

The right of parties owning or controlling cars to consign them to any place or any party they choose has never been questioned, and it is the duty of this company to deliver cars to such consignee as the Fuel Company orders. If, as Mr. Ives states, and there is no testimony that contradicts this statement, the balance of the cars belonging to the B., C. R. & N. Railroad Company that the road could put in the coal service by making a fair distribution with the other traffic, were divided impartially among the local dealers at What Cheer, the road was doing all it could reasonably be expected to do, and it is not in fault further than not having cars enough to approximate nearer to what would seem to be the regular demand of this traffic. The lack of coal cars is not confined to this company but is general over the State, the demand for coal largely exceeding the facilities of transportation.

W. S. RICHIE vs. CHICAGO, MILWAUKEE & ST. PAUL RAILWAY, FILED
OCTOBER 12, 1880.

MUSCATINE, October 9, 1880.

Railroad Commissioners, Des Moines:

GENTLEMEN—Inclosed I hand you freight bill I have been compelled to pay on one car-load of bulk potatoes, shipped by my order and for my account over the B., C. R. & N. Railroad from Austin, Minne-

sota. If this is not an outrage and a violation of all law, then I do not know what is, and the sooner the "Granger Law" is re-enacted in the State of Iowa, and all over the United States, the sooner the people will get out from under the iron heel of moneyed corporations.

With this I hand you Mr. Mohler's reply to my request to have this matter righted.

W. S. RICHIE.

Mr. Richie wrote to the G. F. A. of the B., C. R. & N. and received the following reply:

CEDAR RAPIDS, October 8, 1880.

W. S. RICHIE, *Muscatine*:

DEAR SIR—Referring to your favor of the 4th, which is the first knowledge we have received of your complaint, I wish to state that the Milwaukee & St. Paul, for a distance of thirty-two miles, charge eighteen cents per hundred weight.

We, for a distance of one-hundred and eighty-one miles, charge twenty-two cents; which is our local tariff and in conformity with rates made by other lines for equal distances in the State of Iowa.

Is not the St. Paul road the line for you to interview?

A. L. MOHLER.

DES MOINES, October 14, 1880.

S. S. MERRILL, *General Manager C., M. & St. P. R'y, Milwaukee*:

SIR—We are in receipt of a freight bill of which the following is a copy:

MUSCATINE, 9-24, 1880.

W. S. RICHIE to B., C. R. & N. R'y,
For freight from Ply. J'ct Station.

DR.

W. B. No. 28.

On bulk potatoes, weight 2,400	\$52.80
Advance charges	43.20

Received Pay'mt for the Co.	\$96.00
No. Car 3998.	W. S. JONES.

We make the distance from Plymouth to Austin thirty-two miles, and understand from your schedule of rates that you charge potatoes same as wheat, and for that distance we understand that your schedule charge would be \$22.10 on 2,400 pounds. As the charge collected from Mr. W. S. Richie was \$43.20, it seems to us there is an over-charge of \$21.10.

Are we right in this? If so, will you not correct the matter? Mr. W. S. Richie, the consignee, has made the complaint to us and we find the charge of the Burlington, Cedar Rapids & Northern Railway from

Plymouth to Muscatine, 181 miles, to be in accordance with their schedule rate. An early answer will oblige the Commissioners.

By order of the Board.

E. G. MORGAN, *Secretary*.

DES MOINES, November 10, 1880.

S. S. MERRILL, *General Manager C., M. & St. P., Milwaukee:*

DEAR SIR—I am requested by the Board to call your attention to my letter of the 14th October in relation to a complaint of W. S. Richie, which at this date remains unanswered, and ask you to reply at once.

E. G. MORGAN, *Secretary*.

MILWAUKEE, November 13, 1880.

E. G. MORGAN, ESQ., *Secretary, Des Moines:*

DEAR SIR—I am in receipt of your favor of 10th inst. Your letter of 14th of October, in reference to amount overcharged Mr. Richie on car of potatoes was duly received, and referred to the proper department for settlement, and voucher for the amount, \$19.20, was this day approved by me, and notice sent to Mr. Richie. The delay in advising you of the matter was caused by press of business in our claim department.

S. S. MERRILL, *General Manager*.

DES MOINES, November 16, 1880.

W. S. RICHIE, ESQ., *Muscatine, Iowa:*

DEAR SIR—Inclosed find a copy of the letter of S. S. Merrill, General Manager of Chicago, Milwaukee & St. Paul Railway, informing us that the amount of \$19.20 has been, or will be, refunded to you as an overcharge on a car-load of potatoes from Austin, Minnesota, to Muscatine, Iowa, referred to in your letter to us of October 12, 1880. Please let us know if the above is satisfactory.

By order of the Board.

E. G. MORGAN, *Secretary*.

MUSCATINE, IOWA, November 17, 1880.

E. G. MORGAN ESQ., *Secretary:*

DEAR SIR—I am in receipt of yours of the 16th inst. Please accept my thanks for the collection of overcharge on car of potatoes. In answer, would say it is entirely satisfactory.

W. S. RICHIE.

I. M. LIESER VS. BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY,
FILED OCTOBER 15, 1880.

ABBOTT, IOWA, October 14, 1880.

M. C. WOODRUFF, *Dubuque, Iowa:*

DEAR SIR—Hearing you are Railroad Commissioner of this State, I beg leave to ask you a few questions. The B., C. R. & N. R'y crosses the Central of Iowa at Abbott, and built a station one and three-quarter miles from here, and gives us no transfer switch nor anything else. Is not a company obliged to put in a switch, and some accommodations for passengers to change from one road to another?

How can we get mail from that line of road? Any other information would be very acceptable.

I. M. LIESER.

On the 15th Mr. Woodruff acknowledged the receipt of the complaint, and on Nov. 9 received the following:

ABBOTT, November 8, 1880.

MR. M. C. WOODRUFF, *Dubuque, Iowa:*

DEAR SIR—I received a letter from you, dated October 15, in regard to the railroad crossing here, stating that you would give me the opinion of the supervisors. Will you also tell us how we should proceed to get our eastern mail on the new road here (they gave us no depot), or if we can get it thrown off here at all, or not? Other information concerning the road and our welfare would be very acceptable.

I. M. LIESER.

DES MOINES, November 17, 1880.

D. N. PICKERING Esq., *General Superintendent Central Iowa Railway,
Marshalltown:*

DEAR SIR—Mr. Lieser, of Abbott, Iowa, a station on the line of your road, in a communication to this office, says: "The B., C. R. & "N. R'y crosses the Central of Iowa at Abbott, and built a station one "and three-quarters miles from here, and gives us no transfer switch "nor anything else. Is not a company obliged to put in a switch, and "some accommodation for passengers to change from one road to "another?" The Railroad Commissioners respectfully call your attention to Chapter 18, of the laws of the Fifteenth General Assembly of Iowa, a copy of which is herewith inclosed. A communication

similar to this is this day addressed to the Manager of the Burlington, Cedar Rapids & Northern Railway. You will please make reply to this at your earliest convenience.

By order of the Board.

E. G. MORGAN, *Secretary*.

DES MOINES, November 17, 1880.

C. J. IVES, *General Superintendent B., C. R. & N. R'y, Cedar Rapids, Iowa :*

SIR—Mr. Lieser, of Abbott, Iowa, a station on the Central of Iowa Railway, near the intersection of the line of your road, in a communication to this office, says: "The B., C. R. & N. R'y crosses the "Central of Iowa near Abbott, and built a station one and three-quarter miles from here, and gives us no transfer switch, nor anything "else. Is not a company obliged to put in a switch, and some accommodation for passengers to change from one road to another?" The Railroad Commissioners respectfully call your attention to chapter 18, of the laws of the Fifteenth General Assembly of Iowa, a copy of which is herewith inclosed. A communication similar to this is this day addressed to the managers of the Central Iowa Railway.

You will please make reply to this at your earliest convenience.

By order of the Board.

E. G. MORGAN, *Secretary*.

BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY,
CEDAR RAPIDS, November 18, 1880. }

E. G. MORGAN, Esq., *Secretary Railroad Commissioners, Des Moines :*

DEAR SIR—I have yours of November 17th, with inclosure. In regard to communication of Mr. Lieser, of Abbott, would say that my understanding of the law is, that if either railway company desires a connecting track the other railway shall not object, but I did not consider that private parties had anything to do in the case.

In regard to accommodation for passengers, would say we already have a platform put in at the junction of the two roads, and a building will be placed there for the accommodation of such passengers as we shall change from one train to the other. I do not, however, consider that our railway, or the Central, or both of us together, are under any obligation to maintain an agent and depot at that place, where business will not at all justify the expense, there being but two or three passengers a day who wish to transfer at that point.

C. J. IVES, *Gen. Supt.*

CENTRAL IOWA RAILWAY, }
MARSHALLTOWN, NOV. 20, 1880. }

Railroad Commissioners State of Iowa:

DEAR SIR—Your letters of November 17 and 18 duly received. I note the quotation from Mr. Lieser's letter, received by the Commissioners. I have also examined the statute, section 1292. This, I understand, to contemplate a case where one road crosses another and is connected by a Y; but the section is silent as to any obligation on the part of either company to so connect. I, therefore, see no obligation imposed by statute on either to connect the two lines; nor has there been any expressed wish by either road to have a connection. I inclose a letter received from C. J. Ives, General Superintendent B., C. R. & N. R'y Co. Please return his letter, with such views touching the matter as the Board may think pertinent, and oblige

D. N. PICKERING, *Supt. and Treas.*

CEDAR RAPIDS, November 18, 1880.

D. N. PICKERING, Esq., *Superintendent and Treasurer Central Iowa Railway, Marshalltown:*

DEAR SIR—I am in receipt of a letter from Mr. Morgan, Secretary of the Railway Commissioners, who also informs me he has written you on the same subject; namely, a transfer track at Abbott, with accommodations for passengers at the junction. My understanding of the law was that the railway companies were not bound to put in connecting tracks, provided both of them were agreed that it was not needed. I have so written Mr. Morgan, and also that a platform had been put in at the junction, and that a building would soon be put up, but that I did not consider the railway companies were under obligations to build a depot and maintain an agent unless the business would justify it, which at present I did not think it would do.

Will you please advise me as to your views in regard to this?

C. J. IVES, *General Superintendent.*

DES MOINES, December 1, 1880.

D. N. PICKERING, Esq., *Superintendent and Treasurer Central Iowa Railway, Marshalltown:*

DEAR SIR—Yours of the 18th November received. I am instructed by the Commissioners to say that they do not understand the law as you interpret it. The law quoted to you, in our former letter, chapter 18 of the acts of the Fifteenth General Assembly, recites as follows:

Any railway corporation operating a railway in this state, intersecting or crossing any other line of railway, of the same gauge, operated by any other company, *shall*, by means of a Y, or other suitable and proper means,

be made to connect with such other railway so intersected or crossed, etc. See amended section 1292.

Section 1293, of the same act, says:

When such corporations are unable to agree upon the method and terms of connection * * either or any person interested in having such connection made, may make application to the district or circuit court in any county in which said connection may be desired or located, or to the judge of said courts if in vacation, after ten days' notice in writing to the companies. After hearing the parties, or on default, the said judge shall appoint three disinterested persons, being presidents or superintendents of railways, or experts in railway business, without regard to the place of residence, as commissioners, to determine the method and terms of connection and rules and regulations necessary thereto. * *

The first of these sections above quoted makes it imperative that intersecting or crossing railways "*shall*" be made to connect by means of a Y, the terms of the law leaving no discretion whatever to either company so intersecting. The next section makes provision for settling the "method and terms of connection" when such intersecting railways are unable to agree upon them; and it further provides that "any *person* interested in having such connection made," as well as "either" of the intersecting railways, may avail himself of the provisions of this section in order to secure the connection "by means of a Y." In case such railway companies refuse to make the connection by means of a Y, the remedy to compel connection is in the courts named, and not in this Board.

As you appear to make the letter of Mr. C. J. Ives to you a part of your reply in this case, the Board desires to call your attention to a provision in section 3, of chapter 77 of the laws of the Seventeenth General Assembly, which provides:

Whenever, in the judgment of the Railroad Commissioners, * * * any addition to or change of its station or station houses, * * is reasonable and expedient in order to promote the security, convenience and accommodation of the public, said Railroad Commissioners shall inform such railroad corporation of the * * changes which they adjudge to be proper, etc.

Mr. Ives having stated that "a platform had been put in at the junction, and that a building would soon be put up," the Commissioners see no occasion for any recommendation on this point in the case, but content themselves with a citation of their authority to act in such cases in reply to the intimation of Mr. Ives that "the railway companies were under no obligation to build a depot and maintain an agent," etc.

By order of the Board.

E. G. MORGAN, *Secretary*.

DES MOINES, December 1, 1880.

C. J. IVES, Esq., *Gen. Supt. B., C. R. & N., Cedar Rapids*:

SIR—Yours of the 18th, in the matter of the complaint of I. M. Lieser, is at hand. We note what you say as to your understanding of the law relating to intersecting railways, and beg leave to call your attention anew to the provisions of chapter 18 of the acts of the Fifteenth General Assembly, which reads as follows:

Any railway corporation operating a railway in this State, intersecting or crossing any other line of railway, of the same gauge, operated by any other company, *shall*, by means of a Y, or other suitable and proper means, be made to connect with such other railway so intersected or crossed, etc. See amended section 1292.

Section 1293, of the same act, says:

When such corporations are unable to agree upon the method and terms of connection, * * either or any person interested in having such connection made, may make application to the district or circuit court in any county in which said connection may be desired or located, or to the judge of said courts if in vacation, after ten days' notice in writing to the companies. After hearing the parties, or on default, the said judge shall appoint three disinterested persons, being presidents of railways, or experts in railway business, without regard to the place of residence, as commissioners, to determine the method and terms of connection and rules and regulations necessary thereto. * * *

The first section quoted above makes it imperative that intersecting or crossing railways "*shall*" be made to connect by means of a Y, the terms of the law leaving no discretion whatever to either company so intersecting.

The next section makes provision for settling the "method and terms of connection" when such intersecting railways are unable to agree upon them; and it further provides that "*any person* interested in having such connection made," as well as "either" of the intersecting railways, may avail himself of the provisions of this section in order to secure the connection "by means of a Y." In case such railway companies refuse to make the connection which the law says *shall* be made "by means of a Y," the remedy to compel connection is in the courts named, and not in this Board.

Replying to the other part of the complaint you say that "a platform had been put in at the junction, and that a building would soon be put up." On this point the Commissioners call your attention to a provision in section 3 of chapter 77 of the laws of the Seventeenth General Assembly, which provides:

Whenever, in the judgment of the railroad commissioners, * * *
any addition to or change of its station or station houses, * * * is

reasonable and expedient in order to promote the security, convenience and accommodation of the public, said Railroad Commissioners shall inform such railroad corporation of the * * changes which they adjudge to the proper, etc.

We make no recommendation as to this for the reason that you have announced a purpose to provide a building. We merely cite your attention to the law which gives the Commissioners authority to act in such cases, in reply to your remark that "the railway companies were "under no obligation to build a depot and maintain an agent," etc.

By order of the Board.

E. G. MORGAN, *Secretary*.

DES MOINES, December 2, 1880.

I. M. LIESER, Esq., *Abbott, Iowa*:

SIR—The matter of your complaint about the crossing of the Burlington, Cedar Rapids & Northern, and the Central Iowa Railway, near your place, was duly referred to the railway companies referred to. Their replies to our communications state that "a platform has been "put in at the junction and that a building would soon be put up."

As to the matter of exchanging mails at the crossing this Board has no power. The Post-office department at Washington should be addressed on that subject.

By order of the Board.

E. G. MORGAN, *Secretary*.

GEO. I. BUTLER & Co. vs. CHICAGO, BURLINGTON & QUINCY RAILROAD,
FILED OCTOBER 23, 1880.

KNOXVILLE, October 21, 1880.

*To the Secretary of the Honorable Board of Railroad Commissioners,
Des Moines:*

DEAR SIR—We are shipping coal over the C., B. & Q. R. R. from a station near this place. We have not been able to procure cars to meet the demands of our business, and we have not been receiving a just proportion of the coal cars that came up this branch. Other mines not much larger than ours have received *five times as many* cars as we for several weeks at a time. We have entered complaint to the company repeatedly, which has resulted in a little improvement for a while, and then it is the same thing again. Many times another company within eighty rods of our mine, will get eight or ten cars in a day when we get none, and we have orders in at same time. We wish to know if there is any remedy for this injustice, and if your Honorable Board can do anything for us?

All we ask is justice, which would give us our proportion of the coal cars that come up this branch. When we fail to get this by appealing to the railroad company, we want to know what steps to

take in order to bring this matter properly before the Honorable Board of Commissioners. Will you inform us how to proceed in this matter; and if we have any rights that a railroad company is bound to respect?

GEO. I. BUTLER & Co.,
Proprietors of Oak Hill Coal Mines.

DES MOINES, October 26, 1880.

THOS. J. POTTER, ESQ., *General Manager C., B. & Q. R. R., Chicago:*

DEAR SIR—By a general order of the Board, I hand you herewith a copy of a communication received at this office, and am requested to ask you if the facts as stated therein are correct?

E. G. MORGAN, *Secretary.*

[Copy of above complaint was inclosed.]

CHICAGO, BURLINGTON & QUINCY RAILROAD CO., }
CHICAGO, November 4, 1880. }

E. G. MORGAN, ESQ., *Secretary R. R. Commissioners, Des Moines:*

DEAR SIR—Yours of the 26th inclosing complaint from Butler & Co. duly received.

I return it to you with some affidavits and letter from our Superintendent of the Iowa Division. I think they will show to your mind quite clearly that Mr. Butler has not been discriminated against or badly treated.

Allow me to say that September, October and November we are short of coal cars; it is at a season of the year when flats are all needed for construction and it is impracticable to have cars enough to do the business for these three (3) months. Construction work will now soon cease and the flats will be sided up with coal racks and all will be fully supplied. If any more information is wanted on the subject I shall be glad to furnish it.

The statement made by Mr. Perkins seems to be very clear and shows that the Oak Hill Coal Co. were fairly dealt with.

T. J. POTTER, *General Manager.*

BURLINGTON, November 3, 1880.

T. J. POTTER, ESQ., *General Manager, Chicago:*

DEAR SIR—I return you herewith the complaint to the Hon. Board of Railroad Commissioners, by George I. Butler & Co., of Knoxville, Iowa, dated October 21, 1880. Also, the sworn statements of C. M. Schenck, Esq., Secretary of the Whitebreast Coal Company; and of Messrs. Stewart and Bryan, employes of this company; and letters from Col. S. A. Flagler, Superintendent of the U. C. & M. Co., and Mr. Henry Miller, President of the Albia Coal Company. These statements will show that the Oak Hill Coal Mines received their full pro-

portion of the cars at our disposal; and further, that all of the other mines were very short of cars.

As the communication of Mr. Butler is dated late in October, we have taken that month as an example, and the following figures will show to what extent the Oak Hill Mines have been discriminated against by this company:

COMPANY.	Capacity 31 days.	Car furnished in October.	Per cent of capacity.
Whitebreast.....	1,270	127	10
Oak Hill.....	124	52	42
Albia.....	930	158	17
Avery.....	186	45	24
Fredric.....	880	217	41
Flagler's.....	310	138	44

In the case of the Whitebreast Company, the cars furnished for railroad orders have not been included.

I inclose a message from Mr. Butler to the effect that they (the Oak Hill) can load four or five cars per day, but they cannot really average more than three; still, we put them in at four, and if they had have received two more cars than they did during the month, their average would have been larger than that of any other mine, and was larger than any but Flagler's, which accidentally, and not intentionally, received a car or two more. Butler is unreasonable; but we have made special efforts to give him cars, and we now reap our reward.

A September statement would show about the same state of scarcity of cars that this one does, and if you desire we will send it to you.

W. C. PERKINS.

KNOXVILLE, November 3, 1880.

W. C. PERKINS—We are loading four or five cars per day at Oak Hill Coal Mines.

GEO. I. BUTLER & Co.

ALBIA, IOWA, November 1, 1880.

W. C. PERKINS, Esq., *Asssistant Superintendent C., B. & Q. R. R., Burlington:*

SIR—Our shipment of coal to private parties for the month of September was sixty-three cars. For the month of October, one hundred and fifty-eight cars. The capacity of our mine is thirty cars per day. We are now over one hundred and fifty cars behind on our orders, in consequence of your inability to supply us with cars, as our order books will show. Could we get cars promptly, would be able to greatly increase our business. On account of our inability to fill our orders promptly they are being daily countermanded.

ALBIA COAL COMPANY,
Per Henry Miller.

OTTUMWA, Nov. 2, 1880.

W. C. PERKINS, Esq., *Div. Supt. C., B. & Q. R'y, Burlington*:

DEAR SIR—Our business during September, 1880, from Flagler's, amounted to ninety-nine cars coal to the merchant trade. We could have shipped, had we been supplied with cars, one hundred and thirty cars, our capacity during that month being six cars per day. Our October business was some better. We shipped to the merchant trade one hundred and fifty-one cars. We could have shipped during the month two hundred and thirty-four cars, if cars had been furnished us according to our full capacity, which was ten cars per day. We have had orders for all we could load, and the demand was greater than we could supply. We had orders at the end of the month for forty-one cars standing over.

SAMUEL A. FLAGLER, *Superintendent*.

BURLINGTON, IOWA, October 30, 1880.

W. C. PERKINS, Esq., *Supt. C., B. & Q. R. R. Co., Burlington*:

DEAR SIR—In reply to your request for a statement as to the number of cars required at our mine at Cleveland, to load with coal, and to what extent we have been supplied, I will state, that we require twenty cars per day to run our mine to its full capacity; but during the past two months (September and October) have only been supplied with cars sufficient to ship three hundred and fifteen (315), or an average of less than seven (7) cars per day, to our private trade. In consequence of this short supply of cars, we have now unfilled orders for over three hundred (300) cars coal, and have been obliged to refuse all new business offered us during the last two months.

C. M. SCHENCK, *Secretary*.

Sworn and subscribed in my presence, by the above named C. M. Schenck, Secretary of the Whitebreast Coal and Mining Company, this 30th day of October, A. D. 1880.

[L. S.]

THOMAS C. MAURO, *Notary Public*.
Burlington, Iowa, Des Moines County.

Before me, E. B. Woodward, a notary public, in and for said county and State, came O. E. Stewart, to me personally known, and being by me first duly sworn according to law, deposes and says, that he is *Train-master* of the middle division of the C., B. & Q. R. R. Co. in Iowa, and that he distributes and delivers cars to shippers in said division; and that he delivered cars in pursuance of orders from the respective places hereinafter mentioned, during the month of October, as far as the railroad company was able to furnish them, delivering to each mine its proportionate share of cars according to its capacity to fill them, without showing any favor or disparaging discrimination at all toward any mining company. To the mining company at Fredric, during the month of October, he furnished eighty-eight cars. Said company has a mining capacity of seven cars per day. To the mining company at Avery, during the month of October, he furnished forty-five cars. Said company has a mining capacity of six cars per day. To the mining company at Flagler's, during the month of October, he furnished one hundred and thirty-eight cars. Said company has a mining capacity for ten cars per day. To the mining company at "Oak Hill," during the month of October, he furnished fifty-two cars. Said company has a mining capacity of three cars per day.

Deponent further states that the above facts are obtained by the most diligent inquiry at the best sources of information, and that he believes them to be true.

Deponent further says that he has no pecuniary interest in any of these mines, or other coal mine in his division; and that he attempts, for the railroad company, as a common carrier, to show equal favor to all coal shippers in his division. That he knows of no reason, or benefit, that might arise to the railroad company for discriminating in favor of one mining company over another. That cars are furnished to each mining company aforesaid in equal proportions, as near as may be to its capacity to fill the same and supply orders, in comparison with the business and capacity of the others.

O. E. STEWART.

Sworn to before me, and subscribed in my presence, this 1st day of November, A. D. 1880.

[L. S.]

E. B. WOODWARD, *Notary Public*.

THE STATE OF IOWA, }
LUCAS COUNTY. } ss.

I, R. W. Bryan, Chief Dispatcher of the Middle Division of the C., B. & Q. R. R. Co. for Iowa, say that I have read the foregoing statement of O. E. Stewart, and know the contents thereof to be true, as I verily believe.

R. W. BRYAN.

Sworn to before me, and subscribed in my presence, this 1st day of November, A. D. 1880.

[L. S.]

E. B. WOODWARD, *Notary Public*.

DES MOINES, November 10, 1880.

MESSES. GEO. I. BUTLER & Co., *Knoxville*:

By order of the Board I forwarded to T. J. Potter, the General Manager of the C., B. & Q. R. R. Co., a copy of your complaint dated October 21, 1880, and asked him if the facts as stated therein were true. In reply Mr. Potter sends affidavits and a letter from the Superintendent of the Iowa Division to show that your company has not been discriminated against. Copies of the affidavits are herewith inclosed. Mr. Potter further says "that during the months of September, October and November we are short of coal cars, as it is a season of the year when flats are all needed for construction, and it is impracticable to have cars enough to do the business for these three (3) months. Construction work will now soon cease and the flats will be sided up with coal racks and all will be fully supplied."

You will please forward to this office, at your earliest convenience, such evidence as you may wish to offer showing discrimination against you in the matter of supplying coal cars. If you prefer you may submit the evidence by affidavit. Your early attention to the matter will greatly oblige.

By order of the Board.

E. G. MORGAN, *Secretary*.

KNOXVILLE, November 23, 1880.

To the Hon. Board of Railroad Commissioners, Des Moines:

GENTLEMEN—In a former communication we entered some complaint against the C., B. & Q. R. R. Co. for not furnishing us our quota of coal cars, and asked if there was any remedy; and if so, what steps were necessary for us to bring the matter properly before your Hon. Board. On the 11th inst. we received a communication from your Hon. Secretary, accompanied with statements from W. C. Perkins, O. E. Stewart, C. W. Schenck and S. A. Flagler and Henry Miller. The object of these statements furnished you by Superintendent Perkins, was to show that for the month of October, 1880, we received as many cars in proportion to our capacity as any other mine in the State. Now had we known that any action would be taken from our former statement, we would have made it more definite. We do not make any special complaint for the month of October, nor for the last week in September, as we think we generally had our proportion of cars during that month, although we were frequently short of what we needed, but during the last half of August up to the 20th of September, the case was very different. From August 23 to September 17, we received only sixteen cars, while for the same time, on examination of the Union Coal & Mining Company's books at Flagler, by the kindness of Mr. Lonsdale, the weigh boss, shows that they (U. C. & M. Co.), shipped ninety-three cars of coal from their mines at Flagler, Iowa. We had a capacity of three cars per day for August, and of four cars per day for September. You will see by Superintendent S. A. Flagler's statement (a copy of which has been forwarded us) that they claim a capacity of six cars per day for September. We do not think their capacity was so great for the month of August. But admitting that it was, and that we only had a capacity of three cars during the time I speak of, this statement shows that we should have had half of the number of cars that they had at least, which would give us forty-six and a half cars during the time that we received only sixteen. This difference was so plain, and was noted by our hands, and quite a number of our miners got discouraged and went to other places where they got more cars in order to get more steady work. This was especially unfortunate for us as we had just been working up our fall trade, and had orders which we could not fill for lack of cars; and when cars began to come more freely, we were short of miners and are still short, owing in a large degree to the facts above stated. During this time we made frequent appeals to Division Freight Master O. E. Stewart, also to Division Superintendent, W. C. Perkins. The latter, as we afterward learned, was away from his usual place of business, and did not receive our communications till some time after they were sent. And right here we are free to state that we think Mr. W. C. Perkins has used his influence to some extent to correct this abuse. But what we object to is being left to the mercies of his subordinates, as was the case this fall when we could get no redress for three or four weeks, and just at a time when it nearly ruined our business. All we ask is our proportion of cars, and we would not have entered any complaint had we

received them. We have a capacity of seven cars per day when we can get all the hands we need to run our full capacity, and we would be running that amount now if we had the miners to dig the coal, but owing to our unfortunate experience early in the fall, we have not been able to run more than about four cars per day. You will notice that in the statement of Mr. O. E. Stewart, a copy of which was sent us, that he swears that he only furnished the U. C. & M. Co. at Flagler's 138 cars for month of October, and that Superintendent S. A. Flagler states that they did ship 151 cars to the merchant trade during the same time, which can be accounted for on the supposition that they had cars left over from the month of September, which reminds us of the fact that when we were the shortest they frequently had empties standing over from one day to another unused at the same time that we were idle for want of cars. Hoping that some remedy can be devised should the like circumstances occur again, we are;

Geo. I. BUTLER & Co.

DES MOINES, November 30, 1880.

GEO. I. BUTLER & Co., *Knoxville:*

GENTLEMEN—Your letter of November 22, 1880, has been received. The Commissioners understood your letter of 21st October to be an informal complaint as to the distribution of coal cars. They now understand that you only intended to inquire if there was any remedy for what you regarded as an improper distribution. They understand that you admit a reasonable supply of cars to your mines during the month of October, but think you were not fairly treated in August. As your first letter was dated October 21, the inquiry was made as to that month. They unite with you in the hope that should like circumstances occur again some remedy can be devised.

If you should hereafter feel aggrieved they will investigate any complaint you may make.

By order of the Board.

E. G. MORGAN, *Secretary.*

W. H. RILEY vs. BURLINGTON & NORTHWESTERN RAILROAD, FILED
OCTOBER 30, 1880.

CRAWFORDSVILLE, IOWA, October 28, 1880.

To the Hon. Board of Railroad Commissioners:

GENTLEMEN—I write you for information concerning our railroad matters in this place. As you are aware, the B. & N. W. road was built to this place about one year ago. This township voted a five per cent tax and raised subscription amounting in all to twenty-two or twenty-three thousand dollars, with the expectation that it was to be

a benefit to us as a community, and that as all had contributed in proportion to what they were worth, that all would be treated alike in the matter of freights, but it seems this is not the case.

One party can ship lumber from Burlington to this point for \$8.40 per car load, and another party must pay \$13.30, and when the Superintendent was applied to for the same rates replies that he did not think it was to their advantage to give the other party special rates. And I am credibly informed that parties at Winfield in the lumber trade are charged over \$9.00 per car and over eight miles less distance to ship.

Another thing to which I wish to call your attention: If I mistake not this company, in their last annual statement published, claimed to have acquired some six acres of ground at this place, but when a firm in this place visited Burlington to secure ground from the company for a grain house, the Superintendent claimed they had no deed for the same. This was in August last, but informed the parties he would come up and make arrangements concerning it. The parties, or one of them at least, made the second trip, but as yet has no reply from the company. Now I want to know if there is no remedy for this condition of affairs? Hoping this may receive your attention, I request an early reply.

W. H. RILEY.

We the undersigned hereby certify the above statement to be true as we verily believe.

LEASE & LONG.

DES MOINES, October 30, 1880.

W. H. RILEY, *Crawfordsville, Iowa*:

DEAR SIR—Your favor of the 28th complaining that the Burlington & Northwestern R'y are discriminating against certain men in your place who are in the lumber trade, is received.

With regard to the depot ground claimed by the railroad company and others, there is nothing in the law that gives the Commissioners any power to act, and the rights of the parties must be settled by the courts.

I understand you to charge that the company carries lumber from Burlington for certain parties in Crawfordsville for \$8.40 per car and that it charges other parties \$13.30 per car, and that this is unjust discrimination under the law (see section 11, chapter 77, laws of the 17th General Assembly). I have written the Superintendent asking him to admit or deny the charges as made, and will advise you when he replies.

E. G. MORGAN, *Secretary*.

DES MOINES, October 30, 1880.

JOHN T. GERRY, *Superintendent B. & N. W. R'y, Burlington:*

DEAR SIR—By a general order of the Board of Railroad Commissioners, I hand you herewith a copy of a complaint just received from W. H. Riley, of Crawfordsville, Iowa, and am requested to ask you if the facts as therein stated are true?

E. G. MORGAN, *Secretary.*

[Accompanying this letter was a copy of the complaint.]

BURLINGTON, IOWA, ———, 1880.

E. G. MORGAN, Esq., *Secretary Board of Railroad Commissioners, Des Moines:*

DEAR SIR—I am in receipt of your communication of October 30, inclosing complaint of W. H. Riley, Esq., of Crawfordsville, Iowa, and beg leave to submit the following statement:

1. Mr. Riley's principal complaint seems to be that one party is charged only \$8.40 freight per car-load of lumber from Burlington to Crawfordsville, a distance of $42\frac{3}{4}$ miles, while another party must pay \$13.30 for the same service. It is true that in consequence of circumstances beyond our control, this company has named several special rates on lumber from Burlington to Crawfordsville, the lowest of which is the one named above; viz., \$8.40 per car load of 14,000 lbs, and we have done this in accordance with the views expressed by the Honorable Commissioners concerning the true intent and meaning of section 11 of the act creating the Board. It is also true, that sometime in August last, if I remember rightly, Messrs. Lease & Long, of Crawfordsville, came to my office and asked for a special rate of freight on lumber of \$8.40 per car-load from Burlington to Crawfordsville and that I refused. My reasons for declining were two-fold, the principal one being the impression I then had that the parties would not use it in good faith to ship lumber over the road, but for another and improper purpose. I am confirmed in this view from the fact that up to this date no freight has been offered this company consigned to Lease & Long, of the character named. This is the only instance to my knowledge in the last ten months of parties from Crawfordsville asking a reduction of freights on lumber under any such circumstances as Mr. Riley names. I am entirely at fault as to the purpose and meaning of the law, as well as the views of the Honorable Board of Commissioners, if this refusal to accede to the request of these parties, under the circumstances, constituted an infringement of their rights under the statute.

2. The incidental statement that this company were charging something over \$9 freight per car-load of lumber to Winfield, a distance of about thirty-four miles, while accepting a less rate to Crawfordsville, eight miles further distant, is correct; but my attention had not been called to this discrepancy until reading the copy of Mr. Riley's

complaint. I am, however, assured by parties at Winfield who would be aggrieved, if any one, that they do not consider that they have any ground of complaint, or that the company have been unmindful of their interests in this respect. The rate to that point, six and one-half cents per hundred in car-load lots, must certainly be considered extremely liberal, it being the same as that named for roads of the first class for a similar distance in what is known as the "*Commissioners' Tariff*." In conclusion, I believe it right and proper to add this entire matter had its origin, if I am correctly informed, in what might be more justly termed a neighborhood feud than anything like a public grievance, and is not of sufficient general interest to assume the dignity of a complaint in accordance with the methods prescribed in section 15 of the act referred to above.

JOHN T. GERRY, *Superintendent*.

BURLINGTON, November 11, 1880.

E. G. MORGAN, Esq., *Secretary Board Railroad Commissioners, Des Moines*.

DEAR SIR—Should the Commissioners desire to visit Crawfordsville, and ascertain on the ground the true status of Mr. Riley's complaint, I will have a special in readiness either at Washington or Burlington at any time they may fix in order that they lose as little time as possible.

JOHN T. GERRY, *Superintendent*.

DES MOINES, IOWA, November 13, 1880.

JOHN T. GERRY, *Superintendent Burlington & Northwestern Railway, Burlington, Iowa*:

SIR—Your letter, undated, relating to the complaint of W. H. Riley, Esq., of Crawfordsville, Iowa, has been received and the contents noted.

You are understood to admit that one shipper at Crawfordsville is charged \$8.40 freight per car-load of lumber from Burlington to Crawfordsville, a distance of forty-two and three-tenths miles, while another shipper is charged \$13.30, a difference in charge of \$4.90, and a difference ratable of over thirty-seven per cent. You state that in consequence of circumstances which you do not detail, such a difference of charges is not in contravention of the purpose and meaning of the law and the view of the Commissioners as to the true meaning of section 11 thereof. You are requested to forward to the Commissioners evidence by affidavit or deposition of the circumstances which justify such an extraordinary difference in charges to and from the same point. Your letter of the 11th November had just been received, in which you offer for the use of the Commissioners a special train to

visit the scene of complaint. While thanking you for the courtesy thus offered, the Commissioners think it only necessary to know the circumstances upon which you rely for the difference in charges to two shippers at the same point for the same distance and a similar service, and these can be better known by a study of the evidence offered than by a visit to the scene of complaint.

By order of the Board.

E. G. MORGAN, *Secretary*.

BURLINGTON, November 27, 1880.

E. G. MORGAN, Esq., *Secretary Board Railroad Commissioners, Des Moines:*

DEAR SIR—Your communication of November 13, 1880, together with all the correspondence in relation to W. H. Riley's complaint against our company, has been referred to me by our Superintendent, John T. Gerry, Esq., but absence from the city prevented it reaching me until this A. M. In relation thereto, I respectfully submit the following statement: That in this matter no complaint has been filed against our company, as provided in section 15, of chapter 77 of the acts of the Seventeenth General Assembly, and that, therefore, we presume your Honorable Board simply desire an explanation of the facts that they may be advised as to the policy of this company towards its patrons. But before doing so we wish to call your attention to a conclusion reached by you in your communication of the 13th of November, which is not warranted by the facts, nor by John T. Gerry's statement of them in his first communication to you. You say, "you are understood to admit charging one shipper \$8.40 per car-load, while another is charged \$13.30 for a like car-load." We have not so done, or so admitted. Since the special rate of \$8.40 per car-load of lumber from Burlington to Crawfordsville was given to Messrs. Crawford & Sons, no one has paid a greater or higher rate for the like service. At the time Messrs. Lease & Long applied for the naming of a special rate to them, it was declined because we were well satisfied that it was not sought for the purpose of a *bona fide* shipment, but simply to use as a lever for getting a lower rate from the Chicago, Rock Island & Pacific Railroad for shipment *via* Ainsworth. Messrs. Lease & Long are engaged in the following branches of business in Crawfordsville: 1, a lumber yard; 2, a creamery; 3, a general grocery and goods store; 4, the packing and shipment of eggs, and they have never, since our road has been in operation to Crawfordsville, shipped over our road, or offered for transportation, a single pound of freight from Crawfordsville to Burlington or *vice versa*. They have, on previous occasions, requested the naming of special rates by our company, and have never used them except to obtain an equal or lower rate from some other railroad. Section 11 of chapter 77 of the acts of the Seventeenth General Assembly, as construed by your Honorable Board on pages 26 and 27 of your first annual report, has always been strictly followed by this company. And had Messrs. L. & L. shipped, or offered for shipment, lumber in wholesale lots, they

would not have been required to pay more than the special rate heretofore named, as allowed other wholesale shippers to Crawfordsville. We submit that it is the intention of said chapter 77 of Seventeenth General Assembly, simply that one shipper of the same class shall not be required to pay more for a like service than another shipper of the same class, but that it is not the intention or meaning of said act to require any railroad company to name a special rate that it may be used *mala fides* to get a lower rate from some competing corporation. We feel assured that this full statement of all the facts will satisfy your Honorable Board of our perfect fairness in the matter, and that Mr. Riley has simply been made a cat's paw to further a petty neighborhood quarrel between rival dealers who buy in separate markets and ship *via* distinct lines of transportation.

Should a complaint be filed against our company in this matter, as contemplated by section 15 of said chapter 77, we will cheerfully furnish the testimony to fully corroborate our statement of the facts as herein made. Very respectfully submitted.

W. H. KELLEY, *Solicitor B. & N. W. R'y Co.*

DES MOINES, Nov. 30, 1880.

W. H. KELLEY, Esq., *Solicitor B. & N. W. R'y Co., Burlington:*

SIR—The Commissioners acknowledge receipt of your communication of the 27th ult., relating to a complaint made by Mr. W. H. Riley, of Crawfordsville.

They are pleased to note your statement, that had Messrs. L. & L. shipped or offered for shipment, lumber in wholesale lots, they would not have been required to pay more than the special rate heretofore named as allowed other wholesale shippers to Crawfordsville. As you are understood by this to aver a willingness to ship for all at same rate under like conditions and circumstances, they regard the case as closed, and have so notified Mr. Riley.

By order of the Board.

E. G. MORGAN, *Secretary.*

DES MOINES, Nov. 30, 1880.

W. H. RILEY, Esq., *Crawfordsville:*

SIR—The Commissioners have given attention to your claim that one party can ship lumber from Burlington on the Burlington & Northwestern Railroad to Crawfordsville, for \$8.40 per car-load, and another party must pay \$13.20. They are in receipt of a communication dated November 27, from W. H. Kelley, Solicitor of the B. & N. W. R'y Co., in which he states that had Messrs. Lease & Long shipped or offered to ship lumber in wholesale lots, they would not have been

required to pay more than the special rate (\$8.40 per car-load), heretofore named, as allowed other wholesale shippers to Crawfordsville.

He also states that since the special rate of \$8.40 per car-load of lumber from Burlington to Crawfordsville was given to Messrs. Crawford & Sons, no one has paid a greater or higher rate for the like service, and that nothing has been done by the Burlington & Northwestern Co., except to decline *naming* a special rate to Messrs. Lease & Long, because the company did not believe that they intended to ship on their line. As the company declares it would charge a shipper on its line under like conditions and circumstances, no more than it charges Messrs. Crawford & Son, we suggest that Messrs. Lease & Long proceed to shipment over the road, and any departure from the above rule of action can, if necessary, be investigated by the Commissioners.

By order of the Board.

E. G. MORGAN, *Secretary*.

GEORGE HUMMER VS. BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY, FILED NOV. 23, 1880.

IOWA CITY, Nov. 19, 1880.

MR. PETER A. DEY, *R. R. Commissioner*:

DEAR SIR—The complaint I have to make against the discrimination of classification of the B., C. R. & N. R'y, is that they bill sugar, third class from Iowa City, fourth from Muscatine; coffee, third class from Iowa City, fourth from Muscatine; soap (common), third class from Iowa City, fourth from Muscatine; sirup, second class from Iowa City, fourth from Muscatine; kerosene oil, second class from Iowa City, third class from Muscatine. There are other discriminations, but these are the principal ones in the class of goods I handle. The rates from Muscatine to Riverside and stations west of there are about the same as from Iowa City, but the difference in classification on the above mentioned goods makes it cost more from Iowa City than from Muscatine, notwithstanding there is a difference of seventeen miles in distance in favor of Iowa City. Trusting you will endeavor to get the matter corrected, I remain,

GEORGE HUMMER.

On the 23d of November, the Secretary acknowledged the receipt of the foregoing complaint, and addressed the following letter to the B., C. R. & N. R'y Co.:

DES MOINES, Nov. 23, 1880.

C. J. IVES, Esq., *Supt. B., C. R. & N. R'y, Cedar Rapids*:

SIR—By order of the Board I hand you herewith a copy of complaint of Geo. Hummer, wholesale grocer, at Iowa City, and am re-

quested to ask you if the facts stated regarding discrimination in classification, between the two points on your line of road, are true.

E. G. MORGAN, *Secretary*.

CEDAR RAPIDS, IOWA, Nov. 25, 1880.

E. G. MORGAN, Esq., *Sec. R'y Commissioners*:

DEAR SIR—I have yours of Nov. 23d with copy of complaint from Mr. Hummer, of Iowa City. In reply have only to say, this is the first intimation any of our people have had that Mr. Hummer was in the wholesale grocery business, or desired any change in classification or rates to any point on our line. The change in classification has been sent him.

C. J. IVES, *Genl. Supt.*

A copy of the letter from Mr. Ives was sent to the complainant.

The Commissioners give much prominence to the matter of complaints against railway companies, in most instances spreading out the entire proceedings, covering all the correspondence and testimony as well as the letter of complaint and the official decision. This is done in order to show the method of the Board in treating complaints. Instead of adopting the formal methods and technical rules of the courts, and standing upon the niceties of judicial trials, the simple method of informal written complaint, no matter how unprofessionally phrased, has been made the basis of action as a rule, and the subsequent proceedings in the main have been carried on by means of mail correspondence. By spreading out the proceedings in this report the public may see how these complaints are treated, and with what easy facility anyone aggrieved may get a hearing, assured of a full and patient investigation. If the impression prevails to any extent that there is any set form of presenting complaints, or that the Commissioners give any weight to technicalities of any kind, this record of complaints will go far to remove it. It suffices if the grievance be real and a remedy be sought, and all that is needed to secure a hearing is that the complaint shall set forth the facts of the grievance with such plainness as cannot well be misunderstood by the Board. In this connection the Board find much satisfaction in the prompt acquiescence of railway companies in the recommendations of the Commissioners. In the earlier part of this report it is stated that compliance

by the companies in every case has followed close upon the heels of the recommendation. Indeed there are some cases where the wrong complained of has been corrected through amicable agreement between the parties to them, and before the Commissioners had been given time to make the investigation.

So much in explanation of the large space consumed by all the details of these complaints was deemed proper by the Commissioners in this report, to the end that the method of procedure might be known to the public. It is the present intention of the Board to omit from future reports much of the details of these complaints, publishing only the original complaint, or a summary thereof, and the decision or recommendations of the Commissioners.

The Commissioners have heard intimations that some persons are restrained from making complaint by a fear that the railway companies complained of would in some way or other revenge themselves upon the complainants. This, in the judgment of the Board, is a great mistake. Observation and experience alike convince them there is no ground whatever for this apprehension. They are not quite sure that the corporations complained of do not exercise especial care not to repeat a corrected wrong, or give fresh occasion for complaint on any other score.

The Commissioners, in their two reports already published, have called the attention of the railroad companies to the importance of making their returns at the time fixed by law, and also have endeavored to impress upon them the importance of answering every question asked and of answering correctly. It has been their purpose to ask no question without some well defined purpose, and to ask generally only such as the method of keeping accounts of railroads should enable them to answer readily. The reports of some of the roads have evidently been made up by some clerk who had not the faintest conception of the meaning of the figures he was putting down, and who utterly disregarded the fact that his employer was expected to swear to the accuracy of his work. The report of one railroad company that had received a grant of lands from Congress, three hundred and twenty thousand acres of which the State had certified, and which was claiming the assistance of the State to secure eighty seven thousand more contested in the overlapping grant of another company,

states that no land had been received to aid in the construction of its road, and when attention was called to it, suggested that the Commissioners must apply to the President of the old organization which their company had absorbed, whose name and address were furnished. This species of indifference will, unless remedied by the voluntary or other action of the roads, make the reports less valuable than they would be if the information that it is our duty to require, and the railroad companies to furnish, was reliable. The law makes the fifteenth of September the time for returning answers to such questions as it requires the Commissioners to ask, and fixes a heavy penalty for default. Some of the reports were not received until the fifteenth day of October, one month in default, and as a rule the later the report was received, the more incorrect it was. The reports of 1880 generally were more defective than those of the two previous years, and those of 1878 were more carefully made up than those of 1879. Some provision of law should be made for enforcing the penalty if the information is withheld or reported incorrectly.

CAPITAL STOCK.

The total number of miles of railroad in Iowa reported by the companies is four thousand nine hundred and seventy-seven, but the report of capital stock is based on the entire lines which in many instances run into other States and is twelve thousand two hundred and nineteen miles, from which the Commissioners estimate the amount of stock representing the roads in Iowa to be \$106,719,429.31, or \$21,442.52 per mile. Of this amount \$1,563,269.79 is held by parties living in the State. The total number of stockholders is 814.

DEBT.

The total debt of the roads in Iowa, as estimated by the Commissioners, is \$82,164,510.88, or \$18,718.97 per mile. Of this amount \$79,533,503.72 is funded debt; \$2,631,007.16 is unfunded or floating debt.

STOCK AND DEBT.

The stock and debt of the roads amount to \$188,883,940.19, or \$40,363.55 per mile, an increase during the last year of \$28,027,694.

The following table shows the amount of stock and debt per mile of each company as gleaned from their returns to this office:

NAME OF ROAD.	STOCK AND DEBT PER MILE.
The Burlington, Cedar Rapids & Northern.....	\$ 25,528.10
The Burlington & Southwestern.....	38,667.00
The Kansas City, St. Jo. & Council Bluffs.....	43,390.15
The Chicago, Burlington & Quincy.....	43,319.15
The Chicago, Milwaukee & St. Paul.....	25,084.00
The Sioux City & Dakota.....	29,096.00
The Chicago & Northwestern.....	63,747.00
The Chicago, Iowa & Nebraska.....	55,615.32
The Cedar Rapids & Missouri River.....	41,343.00
The Des Moines & Minneapolis.....	13,085.00
The Iowa Midland.....	22,440.75
The Maple River.....	17,432.00
The Toledo & Northwestern.....	27,467.00
The Chicago, Rock Island & Pacific.....	54,312.00
The Keokuk & Des Moines.....	42,386.00
The St. Paul & Sioux City.....	36,380.00
The Des Moines & Fort Dodge.....	46,489.00
The Dubuque & Dakota.....	20,966.00
The Grinnell & Montezuma.....	19,229.00
The Cedar Falls & Minnesota.....	39,026.00
The Dubuque & Sioux City.....	41,110.00
The Iowa Falls & Sioux City.....	42,008.00
The Iowa Railway, Coal and Manufacturing Co.....	17,145.00
The Minneapolis & St. Paul.....	45,377.00
The Fort Dodge & Fort Ridgely.....	4,197.00
The Missouri, Iowa & Nebraska.....	41,953.50
The Sioux City & Pacific.....	52,629.26
The Wabash, St. Louis & Pacific.....	55,829.97
The Burlington & Northwestern.....	9,881.00
The Chicago, Bellevue, Cascade & Western.....	9,627.00
The Waukon & Mississippi.....	15,038.00
The Crooked Creek.....	10,765.00
The Des Moines, Adel & Western.....	14,907.66
The Fort Madison & Northwestern.....	3,333.33
The Hill and West Dubuque Street Railway.....	19,250.00
Average per mile	\$ 21,442.52

The following roads show an increase or decrease of their capital stock, and their increased mileage:

Number of miles added during year.	NAMES OF RAILWAY COMPANIES.	INCREASE DURING THE YEAR.	DECREASE DURING THE YEAR.
116.90	Chicago, Burlington & Quincy.....	\$ 1,210,719.94	\$
.....	Chicago, Clinton, Dubuque & Minnesota	.....	4,160.00
373.71	Chicago, Rock Island & Pacific.....	20,980,000 00	.....
.....	Keokuk & Des Moines.....	271,400.00	.....
285.94	St. Paul & Sioux City.....	6,400,000.00	.....
55.26	Dubuque & Dakota.....	565,000.00	.....
103.00	Minneapolis & St. Louis.....	2,090,000.00	.....
13.40	Fort Dodge & Fort Ridgely.....	111,400.00	.....
60.00	Minnesota & Iowa Southern.....	10,000.00	.....
33.00	Missouri, Iowa & Nebraska.....	988,225.00	.....
.....	Sioux City & Dakota.....	600,000.00	.....
15.70	Toledo & Northwestern.....	33,450.00	.....
4.47	Burlington & Northwestern.....	1,960.57	.....
37.67	Chicago, Bellevue, Cascade & Western..	180,150.00	.....
.....	Crooked Creek.....	66,500.00	.....
21.50	Des Moines, Adel & Western.....	225,300.00	.....
12.00	Fort Madison & Northwestern.....	400,000.00	.....
.....	Des Moines & Minneapolis.....	137,400.00	.....
1,137.55	Total increase of capital stock.....	\$ 54,181,505.51	.....

The following roads show the added mileage and increase or decrease of debt during the year:

INCREASED MILES.	NAMES OF RAILWAYS.	DEBT INCREASED.	DEBT DECREASED.
68.04	Burlington, Cedar Rapids & N....	\$ 606,000.00	\$
.....	Burlington & Southwestern.....	200,000.00	.....
.....	Central Iowa.....	.....	925,000.00
116.90	Chicago, Burlington & Quincy.....	2,319,900.00	.....
.....	Chicago, Clinton, Dubuque & M....	655,000.00	.....
.....	Kansas City, St. Jo. & Council B..	4,277.87	.....
348.00	Chicago, Milwaukee & St. Paul....	5,424,276 00	.....
.....	Chicago & Northwestern.....	3,198,000.00	.....
15.70	Toledo & Northwestern.....	469,930.90	.....
.....	Cedar Falls & Minnesota.....	.....	28,500.00
.....	Iowa Falls & Sioux City.....	44,793.26	.....
33.00	Missouri, Iowa & Nebraska.....	701,812.90	.....
.....	Sioux City & Pacific.....	.....	519,741.04
6.90	Sioux City & Dakota.....	.....	12,142.72
3.77	Burlington & Northwestern.....	.....	154,000.00
37.67	Chicago, Bellevue, Cascade & W...	182,461.79	.....
.....	Waukon & Mississippi.....	192,702.14	.....
2.00	Hill & West Dubuque Street R'y ..	8,500.00	.....
.....	Crooked Creek.....	.....	20,000.00
21.50	Des Moines, Adel & Western.....	166,438.35	.....
121.30	Wabash, St. Louis & Pac. (estim'd)	3,344,847.50	.....
		\$18,111,649.33	\$1,639,383.76

The increase in the number of miles is 581; the total increase of debt \$18,111,649.33. Six roads however report \$1,659,383.76 less indebtedness than last year, which leaves the net increase \$16,452,265.57 or \$24,553.05 per mile.

COST OF ROADS.

The table for cost of roads is by no means satisfactory, the account of, and charges to, construction, not having been carefully kept. Many of the roads have been purchased on foreclosure of mortgages, while others show the intervention of construction companies to such an extent that it is profitless to follow it up, if it is expected to ascertain what the roads actually did cost or should have cost.

COST OF ROAD AND EQUIPMENT AS REPORTED.

NAME OF ROAD.	COST OF ROAD AND EQUIP- MENT.	STOCK AND DEBT.
Chicago, Burlington & Quincy	\$ 74,145,430.88	\$ 81,277,301.51
Chicago, Clinton, Dubuque & Minnesota.....	6,473,052.50	7,206,440.00
Sioux City & Dubuque.....	3,600,402.84	3,287,857.29
Chicago & Northwestern.....	73,937,696.23	76,711,791.41
Chicago, Rock Island & Pacific.....	54,004,820.40	56,960,000.00

These figures represent all that can be ascertained on the subject, the amounts usually falling somewhat short of the amount of stock and bonds.

GROSS EARNINGS.

The entire earnings of the roads in Iowa are:

Passenger, mail and express.....	\$ 6,209,386.34
Freight and miscellaneous.....	18,628,159.01
Total earnings for the year ending June 30, 1880..	\$ 24,837,545.35
Total earnings for the year ending June 30, 1879..	21,340,709.44
Increase of earnings over last year.....	\$ 3,496,835.91

All of the roads show an increase of earnings over last year.

INCREASE OF EARNINGS OVER LAST YEAR.

NAME OF ROAD.	INCREASE.
Burlington, Cedar Rapids & Northern	\$ 525,823.49
Central Iowa	167,436.79
Chicago, Burlington & Quincy	891,736.17
Chicago, Milwaukee & St. Paul	791,920.95
Chicago & Northwestern	684,198.79
Chicago, Rock Island & Pacific	697,573.55
Illinois Central	183,946.54
Missouri, Iowa & Nebraska	40,717.56

EARNINGS PER TRAIN MILE.

NAME OF ROAD.	From freight.	From passen- gers.
Burlington, Cedar Rapids & Northern	\$ 2.07	\$.91
Central Iowa	2.01	.967
Chicago, Burlington & Quincy	1.51½	1.434
Kansas City, St. Jo. & Council Bluffs	2.42	1.20
Chicago, Milwaukee & St. Paul	1.69	1.43
Chicago, Clinton, Dubuque & Minnesota	1.75	1.00
Sioux City & Dakota	1.47	1.02
Chicago & Northwestern	1.82	1.43
Iowa Midland .....	.80	.74
Toledo & Northwestern .....	.34	.12
Chicago, Rock Island & Pacific	1.56	1.47
St. Paul & Sioux City	1.29	1.20
Des Moines & Fort Dodge	2.51	1.25
Grinnell & Montezuma .....	.97	.97
Illinois Central	1.49	1.43
Minneapolis & St. Louis	1.99	.87
Fort Dodge & Fort Ridgely .....	.76	.34
Sioux City & Pacific	2.63	1.04
Chicago, Bellevue, Cascade & Western .....	.51	....
Des Moines, Adel & Western	1.47	....
Waukon & Mississippi .....	.89	....

We estimate from the returns the amount received from the several railroad companies for transporting the mails in the State at \$483,-332.00.

OPERATING EXPENSES.

The total operating expenses returned to the Board are.	\$13,982,653.77
The total operating expenses returned last year.....	12,904,420.92
An excess over last year of.....	\$ 1,078,232.85
The excess of earnings over the previous year was....	\$ 3,497,835.91
Making increased net earnings for the year....	\$ 2,419,603.06
The operating expenses per mile of road were.	\$ 2,812.27

OPERATING EXPENSES PER TRAIN MILE.

NAME OF ROAD.	PER TRAIN MILE.
Burlington, Cedar Rapids & Northern	\$1.04
Central Iowa.....	.99
Chicago, Burlington & Quincy.....	.89
Kansas City, St. Jo. & Council Bluffs	1.39
Chicago, Milwaukee & St. Paul.....	.92
Chicago, Clinton, Dubuque & Minnesota.....	1.02
Sioux City & Dakota.....	2.19
Chicago & Northwestern.....	.76
Iowa Midland.....	.92
Chicago, Rock Island & Pacific.....	.85
St. Paul & Sioux City.....	.93
Des Moines & Ft. Dodge.....	1.22
Grinnell & Montezuma.....	.50
Illinois Central.....	.76
Minneapolis & St. Louis.....	.96
Fort Dodge & Fort Ridgely.....	.60
Sioux City & Pacific.....	1.05
Wabash, St. Louis & Pacific.....	.62
Burlington & Northwestern.....	.70
Chicago, Bellevue, Cascade & Western.....	.90
Des Moines, Adel & Western .....	.81
Iowa Eastern.....	1.16
Waukon & Mississippi.....	.55
Toledo & Northwestern.....	.61

The excess of earnings over operating expenses for the year ending June 30, 1880, on the 4,977 miles of railroad in Iowa, was \$10,854,-891.58, or per mile of road, \$2,181.01. For the year ending June 30, 1879, on 4,396 miles, the excess was \$8,436,288.52. The increase of net earnings for the same period was \$2,419,603.06. The increased amount of road run was 581 miles.

OPERATING EXPENSES CLASSIFIED.

Maintenance of way.....	27.2 per cent.
Motive power and cars.....	14.4 per cent.
Conducting transportation.....	45.4 per cent.
General expenses.....	13.0 per cent.
	<u>100.0 per cent.</u>

PERCENTAGE OF OPERATING EXPENSES IN DETAIL.

The percentage of operating expenses may be classed under the following heads, which will give a pretty correct idea of the details of railroad expenditure:

Taxes as reported to Commissioners.....	4.46
Superintendence.....	3.51
Station service.....	11.58
Legal expenses.....	.60
Advertising, foreign agencies and stationery.....	2.29
Train and station supplies.....	1.62
Loss and damage to property and injuries to persons....	1.36
Miscellaneous.....	3.73
Repairs of road-way and track.....	12.92
Repairs of bridges and culverts.....	4.11
Repairs of buildings, fences, crossings, etc.....	2.66
Repairs of locomotives.....	5.89
Repairs of passenger and baggage cars.....	1.28
Repairs of freight cars.....	7.17
Repairs of tools and machinery.....	.34
Renewal of rails.....	4.63
Renewal of ties.....	2.65
Locomotive service.....	9.41
Passenger train service.....	1.09
Freight train service.....	6.14
Fuel for locomotives.....	9.48
Oil, waste, etc.....	1.12
Water supply.....	.37
Telegraph expenses.....	.70
Car hire (debit balances car mileage).....	.72
Insurance.....	.17
Total.....	<u>\$100.00</u>

OPERATING EXPENSES COMPARED WITH EARNINGS.

NAME OF ROAD.	Operating expenses per train mile.	Earnings per train mile.	Per cent of expenses to earnings.	Per cent of net earn- ings to capital and debt.	Pr. ct. of net earnings to cost of road and equipment.
Burlington, Cedar Rapids & Northern..	\$ 1.04	\$ 1.64	63.5	5.3	.....
Central Iowa.....	.99	1.62	60.9	3.22	3.22
Chicago, Burlington & Quincy.....	.395	1.498	59.5	.....	.....
Kansas City, St. Jo. & Council Bluffs..	1.28	1.90	67.5	5.4	5.2
Chicago, Milwaukee & St. Paul.....	.92	1.60	55	6.7	6.5
Chicago, Clinton, Dubuque & Minn.....	1.02	1.63	71.8	2	2.22
Sioux City & Dakota.....	1.09	1.34	81.3	6	.50
Chicago & Northwestern.....	.76	1.65	44.05	12.35	12.22
Iowa Midland.....	.92	.75	119	.....	.....
Toledo & Northwestern.....	.61	.26	214	.....	.....
Chicago, Rock Island & Pacific.....	.85	1.54	55	8.8	9.3
St. Paul & Sioux City.....	.93	1.27	73	1.7	1.7
Des Moines & Fort Dodge.....	1.22	1.98	62	2.5	4.2
Grinnell & Montezuma.....	.50	.97	51	2.2	2.2
Illinois Central.....	.76	1.45	51	4	.....
Minneapolis & St. Louis.....	.96	1.60	58	4.6	4.8
Fort Dodge & Fort Ridgely.....	.60	1.11	54	6.8	6.8
Sioux City & Pacific.....	1.05	1.69	62	1.9	2.2
Wabash, St. Louis & Pacific.....	.62	.97	64.5	4.75	4.75
Burlington & Northwestern.....	.70	1.40	50	6.2	6
Chicago, Bellevue, Cascade & Western.	.90	.51	1.76	.....	.....
Crooked Creek.....	.....	.....	1.19	.....	.....
Des Moines, Adel & Western.....	.81	1.47	54	1.8	1.7
Toledo & Northwestern.....	.....	.....	82	.....	.....
Waukon & Mississippi.....	.55	.89	62	2.63	2.57
Des Moines & Minneapolis.....	.....	.....	1.38	.....	.....
Hill and West Dubuque Street Railroad	.....	.....	1.30	.....	.....

The Iowa Midland Road costs to operate above earnings..... 19 per cent.
The Toledo & Northwestern Road costs to operate above earnings..... 114 per cent.
The Chicago, Bellevue, Cascade & Western Road costs to operate above earnings..... 78 per cent.
The Crooked Creek Road costs to operate above earnings..... 19 per cent.
The Des Moines & Minneapolis Road costs to operate above earnings..... 38 per cent.
The Hill and West Dubuque Street Railway costs to operate above earnings..... 30 per cent.

Three of these roads are now controlled by the Chicago & Northwestern, and as this report differs materially from the former ones, it is more than probable that extraordinary expenses are returned as operating expenses. We suppose the same is true of the Chicago, Bellevue, Cascade & Western, which we believe is now controlled by the Milwaukee system.

The lowest percentages of operating expenses to earnings on the standard gauge roads are: the Chicago & Northwestern 44, the Illinois Central 51, the Grinnell & Montezuma 51, the Chicago, Milwaukee & St. Paul 55, the Chicago, Rock Island & Pacific 55, the Chicago, Burlington & Quincy 59.

PERCENTAGE OF NET EARNINGS TO CAPITAL STOCK AND DEBT.

NAME OF ROADS.	Percent- age.
Burlington, Cedar Rapids & Northern reports.....	5.3
Central Iowa.....	3.22
Kansas City, St. Jo. & Council Bluffs.....	5.4
Chicago, Milwaukee & St. Paul.....	6.7
Chicago, Clinton, Dubuque & Minnesota.....	2
Sioux City & Dakota.....	6
Chicago & Northwestern.....	12.35
Chicago, Rock Island & Pacific.....	8.8
St. Paul & Sioux City.....	1.7
Des Moines & Fort Dodge.....	2.5
Grinnell & Montezuma.....	2.2
Illinois Central.....	4
Sioux City & Pacific.....	1.9
Wabash, Saint Louis & Pacific.....	4.75
Burlington & Northwestern.....	6.2
Des Moines, Adel & Western.....	1.8
Waukon & Mississippi.....	2.6

It is probable that at no time in the history of the State have the railroads been more prosperous than during the last year, yet only one road earned more than ten per cent on its capital and debt. The disposition manifested to extend branches by most of the leading lines indicates faith in the future of the State and its ability to furnish traffic that will sustain them.

Seventeen roads show an excess after deducting operating expenses, interest, taxes and rentals:

The total excess is.....	\$6,952,993.76
Nine roads show a deficit of....	235,565.60
Leaving the net income of all the roads.....	\$6,717,428.16
Which would give an average net earning for stock- holders, per mile, for all roads in the State.....	\$ 1,349.69
Which is six per cent on \$22,493.83 per mile.	

TAXES PAID BY THE RAILROADS.

The amount of taxes paid by the roads in the State, as reported, is \$591,843.08, or about nine per cent of the net income to the stockholders. The taxes reported paid by the roads during the year 1878 amounted to \$594,912.65; for the year 1879, \$584,169.79; for the year 1880, \$591,843.08. The increased number of miles of road would seem to have called for a corresponding increase of taxes, and we can only account for this condition on the supposition that the rate of taxation in the different counties was reduced in the ratio that mileage was increased.

ROADS OWNED AND LEASED.

Of the whole mileage in the State, 3,762.20 miles are owned by the companies running them; 1,214.81 miles are leased. Of this amount the Chicago & Northwestern operates 486.76 miles; the Rock Island, 162.20; the Chicago, St. Paul, Minneapolis & Omaha, 74.69; the Illinois Central, 402.16; the Minneapolis & St. Louis, 89 miles. The Northwestern and the Illinois Central own but little, if any, of the stock of their leased lines; the other companies at least a majority of the stock.

SIDINGS.

The total amount of side-track is 539.55 miles, or eleven per cent of the length of the roads.

DOUBLE TRACK.

The total amount of double track is 24.76 miles. Of this the Chicago, Burlington & Quincy has 21.06, the Rock Island 3.70 miles, although the latter road uses the leased line from Des Moines to Altoona, eleven miles, in connection with the main line as double track.

STEEL RAILS.

The number of miles of steel rails in tracks is:

Burlington, Cedar Rapids & Northern.....	180.01
Burlington & Southwestern.....	1.75
Central Iowa.....	41.08
Chicago, Burlington & Quincy.....	314.99
Kansas City, St. Jo. & Council Bluffs.....	36.00
Chicago, Milwaukee & St. Paul.....	19.08
Chicago, Clinton, Dubuque & Minnesota.....	6.85
Chicago & Northwestern.....	330.09
Des Moines & Minneapolis.....	34.00
Toledo & Northwestern.....	7.50
Chicago, Rock Island & Pacific.....	448.00
Keokuk & Des Moines.....	35.00
St. Paul & Sioux City.....	6.09
Des Moines & Fort Dodge.....	6.50
Dubuque & Dakota.....	31.16
Illinois Central.....	58.51
Wabash, St. Louis & Pacific.....	69.00
Total.....	1,591.61

or thirty-two per cent of the entire road in the State exclusive of sidings.

BRIDGES.

The total number of wooden truss bridges reported is 481. The length is 41,387 feet. Of iron 76; length 10,022. Of combination 61; length 12,024. Of wooden trestle and pile 6,488; length 567,063. Stone culverts, 1,297; length 14,972. Very much has been done in the last year to improve the condition of bridges and water-ways.

RAILROAD CROSSINGS.

The total number of railroad crossings at grade is 92; over or under 9.

HIGHWAY CROSSINGS.

The total number of highway crossings at grade is 5,070; over track 50; under track 87; at which there are flagmen, 34.

STATIONS.

The total number of stations reported is 742.

EMPLOYES.

The total number of persons in the State directly employed in operating the roads is 18,985, or an increase of 5,467 in the last two years. Indirectly, probably, fifty per cent more are employed in matters appertaining to them. We have before, in the light of giving employment to labor in the State, discussed the necessity of retaining for our roads all the through business possible, and shall again refer to it in this report.

EQUIPMENT.

The total number of locomotives in use is 1,950; total number of cars 54,451. Of these 805 are passenger cars, 493 express and baggage cars, 36,195 box freight cars, 3,381 stock cars, 6,947 platform cars, 3,092 other cars.

TRAIN MILEAGE.

The total number of miles run by passenger trains is...	12,201,009
The total number of miles run by freight trains is.....	41,513,821
The total number of miles run by switching trains.....	3,628,970
The total number of miles run by construction and other trains	2,113,098
Total mileage.....	59,456,308
Total number of passengers carried	11,423,587
Total number of passengers carried one mile.....	475,410,765
Total number of tons freight carried	21,297,764
Total number of tons freight carried one mile.....	3,803,943,923

The total mileage reported is double that reported last year; passengers forty per cent more, and freight thirty-three per cent.

TONNAGE CLASSIFIED.

NAMES OF ARTICLES CARRIED.	TONS.	PER CENT.
Grain.....	6,064,589	28.4
Flour.....	802,798	3.9
Provisions.....	358,598	1.9
Animals.....	1,842,184	8.6
Other agricultural products.....	372,741	1.8
Lumber and forest products.....	2,704,561	13.2
Coal.....	2,156,040	10.2
Salt and lime.....	444,453	2.1
Oil.....	86,867	0.5
Iron and steel.....	1,423,559	6.8
Manufactures.....	999,410	4.9
Stone and brick.....	291,201	1.4
Merchandise and other articles not enumerated.....	3,475,773	16.3
	21,297,764	100.0

This total tonnage may be in excess; possibly in some instances the tonnage may be reported from some of the States in which the Iowa lines run, and some tonnage passing over two roads may be reported twice.

It was the wish of the Commissioners to arrive at as nearly as possible the empty and loaded cars hauled east and west on the Iowa roads with a view of ascertaining the amount of dead weight carried over them. The inquiries in that line have not elicited very full replies, but few of the roads keeping this account accurately, not enough to draw reliable conclusions from. The result obtained from reports is rather surprising. We have, however, no reason to believe that it is greatly in error. It shows the percentage of empty cars hauled east to be about twenty, hauled west about thirty—a condition more favorable to cheap transportation than we had anticipated. The best condition of course would be all cars fully loaded both ways. This is impracticable and impossible. The nearer it is approached the cheaper the work can be done. We had expected that about fifty per cent of the cars going west would be empty, and about ten going east. We can account for this condition only upon the haulage of lumber and coal west, the former being thirteen, and the latter ten per cent of the tonnage. But we think it is not possible for this state of things to continue. The bulk of the products of an agricultural State must be much larger and exceed in weight the goods brought in.

In our last year's report we assumed, from what we regarded as reliable data, that the local trade of Iowa, that is, the traffic between points in the State as compared with the through traffic, which we defined as all trade, whether originating in the State or not, that was carried to points outside of the State, to be fifteen per cent of the entire traffic. As this position provoked criticism, and, if correct, seemed to limit the power of the State to fix rates to a much narrower field and a much smaller percentage of the traffic than the public supposed, we this year instituted inquiries the answers to which, shown in the reports, have satisfied us that our estimate is in excess rather than below the correct amount. We have read an ingenious brief on this point in a case before the Circuit Court of the United States, in which the attorneys, Cummins and Berryhill & Henry, contend that the State may regulate inter-state commerce in so far as freight is brought into or carried out of the State, the theory being that this regulation injures no citizen of another State and therefore does not affect inter-

state commerce; that Congress having failed to provide proper regulation, the State has concurrent jurisdiction and may regulate. We shall look with interest for a decision on this point from the proper tribunal. We doubt whether the position taken, that no citizen of another State would be injured by this regulation, would be true. The question naturally arises, if this be true, why the railway companies were so averse to the system of State control that fixed maximum rates which affected so little of their business, and why they were so anxious for its repeal? The reason, we apprehend, is to be found in chapter 18 of the laws of the Fifteenth General Assembly, which reads as follows:

Any railway corporation operating a railway in this State intersecting or crossing any other line of railway of the same gauge operated by any other company shall, by means of a Y or other suitable and proper means, be made to connect with such other railway so intersected or crossed; and railway companies, where railroads shall be so connected, shall draw over their respective roads the cars of such connecting railway, and also those of any other railway or railways connected with said roads made to connect as aforesaid, and also the cars of all transportation companies or persons at reasonable terms and for a compensation not exceeding their ordinary rates.

It will readily be seen that under the provisions of this section, with a low maximum rate for short haulage, the Iowa roads might be compelled to gather up and deliver to their competitors on the borders of the State, at an actual loss to themselves, the entire freight of eastern Iowa. Maximum rates fixed by law, we understand, have never been oppressive in long haulage, but in short haulage have never been remunerative.

LAND GRANTS.

The Chicago, Burlington & Quincy Railroad received from land grant 358,442.09 acres. Of this amount 283,014.52 acres have been sold or contracted at an average of twelve dollars per acre; the money received from sales being \$3,430,572.25. The land unsold is 75,428.57 acres.

The Chicago, Rock Island & Pacific Railway Company received from congressional grant 550,193.57 acres. These lands have been sold by the company at an average of \$7.90 per acre. There have been 371,854.76 acres sold, the amount received from the sales, including bills receivable, being \$2,944,854.76. Land remaining unsold 178,428.57 acres; average taxes paid per acre on these lands 14½ cents. The Chi-

cago, Milwaukee & St. Paul have made no returns in answer to the questions as to their land grant. The Board will endeavor next year to elicit such information as will give the status of this land grant.

The Sioux City & St. Paul received from the congressional grant 320,002.63 acres, and claims from the overlapping lands 87,164.54. This claim is contested by the Chicago, Milwaukee & St. Paul Company. The average price at which the lands are offered is from five to seven dollars per acre; the average price for which the lands have been sold is \$6.36. The sales are mostly on long time, or the purchase may be made with the bonds of the company, which are worth from fifty to fifty-five cents on the dollar. The total number of acres sold is 124,462.23, from which the company has realized \$786,919.43. Four-fifths of this amount, the President says, was in bonds of the company, worth, say, fifty cents on the dollar. We infer from the statement that the bonds were received at par for the lands.

Six corporations control more than four-fifths of the railway mileage in the State. They are as follows:

Chicago, Burlington & Quincy.....	756.94 miles.
Chicago, Rock Island & Pacific.....	848.90 miles.
Chicago & Northwestern.....	574.26 miles.
Illinois Central.....	402.06 miles.
Chicago, Milwaukee & St. Paul.....	975.99 miles.
Burlington, Cedar Rapids & Northern.....	468.71 miles.
Total.....	4,026.86 miles.

Last year the Burlington, Cedar Rapids & Northern Road was reported leased to the Chicago, Rock Island & Pacific Company, but the lease, not being ratified by the stockholders, expired by limitation.

ACCIDENTS TO PERSONS.

During the year five passengers are reported killed, one from causes beyond his control, four from their own misconduct or want of caution. Eighteen employes were killed from causes beyond their control, nineteen from want of caution. Five persons were killed at highway crossings; eleven in stealing rides, and twenty-two trespassing on track.

One passenger was injured from causes beyond his control, eight from the want of caution; twenty employes from causes beyond their control, and twenty from their own want of caution. Two persons

were injured at highway crossings; sixteen stealing rides, and sixteen trespassing on track; making a total of eighty killed and one hundred and eighty-three injured.

We have no suggestions to make that will tend to lessen the record of death and injuries on our roads. Twenty-two were killed, and sixteen injured, trespassing on track. Possibly some legislative act that would make walking on the tracks a misdemeanor, might reduce this number.

FREIGHT CHARGES.

The following table shows the amount of freight charges, per ton per mile, of several of the most important lines in the country, as well as the Iowa trunk lines, for a series of years.

RATE PER TON PER MILE IN CENTS AND DECIMALS OF A CENT.

TRANSPORTATION LINES.	1868	1869	1870	1871	1872	1873	1874	1875	1876	1877	1878	1879	1880
New York Canals.....	872	924	885	1,027	1,016	887	743	668	679	564	420	.....	.....
New York Central Railroad.....	2,743	2,387	1,884	1,649	1,593	1,573	1,462	1,275	1,051	1,014	914	.....	.....
New York, Lake Erie & Western Railroad.....	1,810	1,539	1,333	1,433	1,526	1,454	1,312	1,209	1,099	955	973	.....	.....
Pennsylvania Railroad.....	1,906	1,718	1,549	1,389	1,416	1,416	1,255	1,058	892	980	918	.....	.....
Boston & Albany Railroad.....	2,811	2,435	2,193	2,090	2,016	1,958	1,818	1,533	1,288	1,208	1,129	1,130	1,177
Philadelphia & Erie Railroad.....	1,609	1,433	1,303	1,205	1,192	1,135	977	865	776	786	628	.....	.....
Lake Shore & Michigan Southern Railroad.....	2,336	1,714	1,504	1,391	1,374	1,335	1,180	1,010	817	864	734	640	.....
Michigan Central Railroad.....	2,450	2,090	1,982	1,747	1,867	1,891	1,569	1,398	1,115	878	848	.....	.....
Chicago, Burlington & Quincy Railroad.....	3,248	3,063	2,392	2,200	2,076	1,921	1,901	1,889	1,603	1,428	1,247	957	907
Chicago, Rock Island & Pacific Railroad.....	.....	.....	2,740	2,640	2,490	2,290	2,070	1,920	1,910	1,710	1,560	1,430	1,210
Chicago & Northwestern Railway.....	3,168	.....	3,093	2,869	2,614	2,351	2,228	1,946	1,789	1,702	1,724	1,530	1,460
Chicago, Milwaukee & St. Paul Railroad.....	3,100	2,820	2,540	2,430	2,560	2,380	2,100	2,000	2,040	2,080	1,800	1,720	1,600
Chicago, Clinton, Dubuque & Minnesota Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,920	1,640
Burlington, Cedar Rapids & Northern Railroad.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,340	2,140	2,200
Illinois Central Railroad (Iowa Division).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,990	1,760	1,580
Central Iowa Railway.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,290	2,050	2,150

The New York Central Road, in 1869, moved 3,180,840 tons of freight. The amount received for this service was \$14,166,000. In 1879 it moved 9,441,243 tons, for which it received \$18,270,250, the increase being 6,260,403 tons. Had the road received, in 1879, the same rate per ton per mile that it did in 1869, it would have received \$55,099,857, instead of \$18,270,250, or \$36,829,607 more than it did.

The Rock Island Road, for the year ending June 30, 1870, moved 130,683,671 tons of freight, for which it received \$3,587,002.20. For the year ending June 30, 1880, it moved 686,458,954 tons, for which it received \$8,035,165.29. Had it received the same rate per ton per mile in 1880 that it did in 1870, it would have received \$18,808,975.34, instead of \$8,035,165.29, or \$10,773,810.05 more than it did.

We give these two roads, one an eastern and the other a western, not as exceptions to a general rule, but as fair samples of the tendency to lower transportation over the whole country. The figures are almost startling. The elements that have made this wonderful reduction in ten years possible are, *first*, the general use of steel rail, giving durability to the substructure; *second*, the construction of cars admitting a greater tonnage and lessening the dead weight hauled; *third*, the increased production of the western States which has furnished business, employing the roads to a much greater per cent of their capacity than ever before; *fourth*, the combination and consolidation of lines which have sent cars without rehandling and reloading from the place of production to that of export; *fifth*, the education and skill that have, in this period, been acquired in the management of these great lines, where the vast volume of the freight must be hauled at minimum rates, or not at all. The *Railway Age* claims, and it is unquestionably true, that the cheapest service in the world is that rendered by the great railroads of the United States. We regret that we were unable to give more extended statistics of this. A glance at the table shows that the rates have gradually decreased for the last ten years, and the showing is certainly gratifying. The tariff of ten years ago, as compared with present charges, seems extortion, and yet the railroads then were not making as much money, or as prosperous as they are to-day. The *cost* of transportation then was greater than the *entire charges now*.

The testimony taken before the committee appointed by the Legislature of the State of New York to investigate alleged abuses in the management of railroads chartered by the State, of which the Hon.

A. B. Hepburn was chairman, conclusively shows that the local rates on the trunk lines of this country are cheaper than in any other country in the world, both for freight and passengers. The rule laid down which seems to govern railway management, he says, is to get, "first, all the business they can, and second, to get all they can for it; "and it was a curious fact that while all the railway managers before "the committee could give the cost of their aggregate business, not "one of them could approximate the cost of its details." Yet there is no business in the world that employs better talent or abler men than the railroads. Every detail of the economies of its work is brought down to the nicest point; every engine is charged with its fuel and its oil, and every track gang with its shovels and its tampering bars, and all are held to a strict account for the use of them. No business as extended, and that employs as many men, is managed with such perfect system or greater economy. But the conditions and circumstances that surround the problem of transportation are so varied that to arrive with certainty at the cost of detail cannot, we think, be done accurately. It will be seen that there has been a downward tendency in the aggregate rates per ton per mile; that during the existence of the Granger Tariff, as well as before and since, the rates have gradually declined in obedience to the inexorable laws of commercial necessity that have made lower rates imperative, and compelled and educated the railway managers to meet conditions that ten years ago seemed impossible. It is more than probable that the through rates on the Iowa lines are as low as they should be, but we think this can hardly be said of the local rates. It might be well for the companies to turn their attention in that direction. It is claimed that no road is a success that depends entirely upon through business, or entirely upon local for its support. There must be both; and it becomes more profitable the nearer it reaches the full employment of its cars and its track.

The railroad managers of the country should realize that their interests are nearly identical with those of the public, and this fact cannot be denied and its effect resisted without injury to both. To build up, and in every way to furnish facilities for increasing the agricultural products, and foster the manufacturing interests, of the localities through which their roads run, must inevitably result in a large increase of business. When some years ago the rates for the shipment of corn to market, and of coal to certain portions of Iowa,

were so arranged that corn was, to a considerable extent, used for fuel, the interests of the farmer and the roads both suffered. Wisdom would have dictated rates on the corn and coal that would have moved both. As our roads are being pushed into almost every locality that requires them, the disposition to build up and nurture business along the line seems to grow. The interests of the roads and their patrons are so fully identified that anything like hostility between the two is detrimental to both. Such an understanding should be cultivated that not only the roads shall do right, but also satisfy their patrons that they are doing right. If the railroad commissioner system shall be able to materially aid in such a result, its mission will not have been in vain.

Average cost of standard gauge roads in the different States from information derived from Poor's Manual, which is approximated :

Total miles.	NAME OF STATE AND TERRITORY.	Cost per mile.	Total cost
1,832	Alabama.....	\$ 35,495	\$ 64,495,022
804	Arkansas.....	33,502	15,846,555
2,209	California.....	73,011	113,021,454
1,208	Colorado.....	39,057	41,049,100
922	Connecticut.....	55,230	48,879,044
280	Delaware.....	19,718	4,042,088
519	Florida.....	17,942	7,069,104
2,400	Georgia.....	20,276	59,307,996
7,578	Illinois.....	44,231	391,223,946
4,330	Indiana.....	41,865	188,726,511
4,977	Iowa.....	40,363	188,883,940
3,103	Kansas.....	42,996	107,963,594
1,505	Kentucky.....	37,663	66,022,607
544	Louisiana.....	43,255	36,204,663
1,040	Maine.....	41,222	42,870,418
906	Maryland and District of Columbia.....	75,642	78,365,680
1,870	Massachusetts.....	66,535	149,505,002
3,673	Michigan.....	41,177	136,212,658
3,008	Minnesota.....	65,727	179,207,713
1,140	Mississippi.....	20,795	7,465,686
3,740	Missouri.....	46,861	189,977,013
1,634	Nebraska.....	34,639	30,066,588
720	Nevada.....	95,547	14,427,629
920	New Hampshire.....	27,951	25,715,122
1,663	New Jersey.....	100,428	151,245,497
6,008	New York.....	86,892	518,134,200
1,446	North Carolina.....	24,868	40,907,878
5,521	Ohio.....	63,189	423,745,324
205	Oregon.....	47,730	16,610,000
6,068	Pennsylvania.....	71,135	413,149,817
210	Rhode Island.....	42,593	6,133,453
1,424	South Carolina.....	24,895	30,248,123
1,701	Tennessee.....	30,346	40,967,788
2,591	Texas.....	38,888	97,102,571

Average cost of standard gauge roads in different States, etc.—CONTINUED.

Total miles.	NAME OF STATE AND TERRITORY.	Cost per mile.	Total cost
819	Vermont.....	41,280	33,767,198
1,672	Virginia.....	56,570	107,482,546
694	West Virginia.....	31,690	2,693,678
2,896	Wisconsin.....	32,746	138,188,207
183	Arizona Territory.....	54,644	10,000,000
400	Dakota Territory.....	23,525	3,246,384
220	Idaho Territory.....		
275	Indian Territory.....		
10	Montana Territory.....		
118	New Mexico Territory.....		
600	Utah Territory.....	31,490	18,894,000
212	Washington Territory.....	7,775	346,000
472	Wyoming Territory.....		

We cannot escape the conviction that these roads represent more capital than they should, nor shut our eyes to the fact that the increase of capital, which has by no means reached its limit, is less due to the cost of construction than to a nice calculation of the amount on which the lines by sagacious management may be made to pay interest. This is one of the evils on which the members of the Board have often reflected, and have sought to suggest a remedy. The one that first presents itself, would be to prohibit the increase of stock, or the issue of additional bonds, without legislative authority. The first objection that presents itself to this course is, that you would destroy the elasticity and freedom which have enabled the roads to extend their branches in every direction. Any action of this kind would we believe tend materially to decrease the building of new roads. The second, and this we regard as material: Six trunk lines or companies control 4,026.86 miles of road, or more than four-fifths of the entire road in the State. Of these six roads but two, the Chicago, Rock. Island & Pacific and the Burlington, Cedar Rapids & Northern, are Iowa corporations; the remainder are incorporated under the laws of other States, and it is a question whether Iowa legislation could have any effect upon the issuing of stock or bonds. The Rock Island Company, as we understand it, made its recent reorganization under the laws of Illinois, but has no power to carry its franchise out of this State or question its authority. In 1868, at the request of the officers of this Company, the State exercised the power of postponing the election of directors for one year, ratified the issue of forty-nine thousand shares

of stock, and required the expenditure of the proceeds realized from the same in the construction of the road, and directed the Attorney-General to institute suits to enforce the observance of these requirements. The extent of State control exercised at that time seems to us without precedent in the dealing of States with railway corporations. The Burlington, Cedar Rapids & Northern is entirely an Iowa corporation and subject to State control.

The Chicago, Milwaukee & St. Paul, and the Chicago, Burlington & Quincy, own their roads in Iowa by purchase and consolidation. The Illinois Central and the Northwestern control their lines almost if not entirely by lease. Any restraining action of the State would operate unequally on these roads which are the natural competitors for our business, and therefore it becomes a serious question whether it should be exerted.

PROPORTION OF PAYING WEIGHT TO DEAD WEIGHT.

This element in the cost of transportation is often overlooked, and does not figure to the extent it should in our estimates of the value of the service. Our returns are not complete enough to give satisfactory results, but they show that for every passenger carried, two tons of dead weight are hauled. From this it would seem that some saving, consistent with comfort and safety, might be devised that would diminish this ratio. Our traveling public have become so accustomed to liberal accommodations that it is hardly to be expected that any reform will be effected without strong protests. Fortunately the freights are reducing the amount of dead weight, so that cars which formerly carried ten tons are now loaded with from fourteen to sixteen tons.

Railroads are built and money is invested in them with the expectation that they are to be remunerative, and when a franchise is granted the implied contract is that it shall pay those who build it. Any legislative act that prevents this is unjust and oppressive. The public should not expect, nor attempt to compel, the carrier to do his work without compensation. In Iowa the railroads are in many places in advance of the settlement and improvement of the country, built on the faith that the development to which they contribute more than any other single agency will in the future make them profitable. Until that time arrives it is but right that they should have higher rates for their work. Care should be taken and discretion used lest

the ample power the State possesses should become oppressive. There is no more delicate position, or one calling more for the use of sound discretion and entire impartiality, than when the State—its power untrammelled—deals with a corporation that can do no more than represent its claims. The State cannot afford to do wrong when there is no appeal from its action.

In running railroads there is, primarily at least, one charge that must be met by the earnings—the expense of maintaining and operating. These expenses on our roads range from fifty to seventy-five per cent of their gross earnings, except a few smaller lines that absorb the whole, and in some instances exceed them. In addition they should earn a reasonable interest on their capital. When this is done the rates should gradually be reduced. The policy of too many of the roads of the country has been where the earnings were large, by a process of stock-watering, to increase capital as fast as earnings were increased. To quote the language of the Hepburn committee before referred to:

There is in the power of the legislature a remedy for the present and the future. Do not imagine that the process of stock watering is ancient history, or that it belongs to a period of inflation not likely to occur again. So late as June, 1870, parties in New York, by a clever arrangement, added thirteen millions of watered stock, pure and simple, to the capital of the elevated roads of that city. Stock watering has always been practiced whenever possible earnings of a road warrant it, and it will always be done in the future where the possible earnings of a road warrant an increase of capital until the strong arm of the government prevents.

The Chicago, Burlington & Quincy Railroad Company reports that it has declared a stock dividend of twenty per cent, and has increased its stock by about twenty-one millions. The Company gives the following explanation:

The capital stock of the Chicago, Burlington & Quincy Railroad Company has been increased from about \$31,000,000 to about \$52,000,000, by the consolidation with it of the Burlington & Missouri River Railroad Company in Nebraska, covering upwards of eight hundred miles of road, and, to equalize its values for the purpose of such consolidation, by an issue of new stock to its stockholders, representing earnings of past years expended in making extensions and improvements east of the Missouri River.

The capital stock of the Chicago, Rock Island & Pacific Railway is reported at \$41,960,000, and last year the capital stock of the Chicago,

Rock Island & Pacific Railroad was reported at \$20,980,000, a difference of \$20,980,000. The Company gives the following explanation:

The capital stock of the Chicago, Rock Island & Pacific Railroad Company represented six hundred and seventy-four miles of railroad and appurtenant property. The capital stock of the Chicago, Rock Island & Pacific Railway Company represents the interests and titles conveyed by the several parties to the consolidation to the new company in and to thirteen hundred and eleven miles of railroad and appurtenant property and other assets. The capital stock of the consolidated company was issued for property acquired by the consolidation, and has not been increased since the organization of the company.

The General Assembly has expressly authorized consolidations, and these facts have been mentioned by us as information properly embodied in our report. It remains for the General Assembly, in its wisdom, to determine whether reason exists for the increase of stock reported, and what, if any, remedy is necessary to prevent what is known as "stock watering."

DISCRIMINATION.

Our law, section 13, wisely prohibits unjust discrimination, and the converse is undoubtedly true—it admits of just discrimination. This, in the nature of the business, is absolutely necessary. The classification of articles carried is in most cases discriminatory in its character and governed by the value. The freight tariffs are governed less by the cost of carriage in most articles, than the amount they will bear and not prevent production or use. The more valuable goods always pay first-class rates, and this is not a question of risk or cost of carriage. This principle is carried still further, and we think properly, in the rates at competing points. A road at competitive points, if it secures any business, must get it at a rate lower than would be fixed did not competition determine it. The shipper at a non-competitive point believes that he is greatly injured if his rates are higher, and yet it is true that if the business of the competitive points furnishes any profit to the carrier, he can by that much less afford to carry his freight at intermediate points. If he was compelled to carry all his business at the rate of the competitive point, he would, of necessity, be compelled to abandon it and confine himself to his local business. The local would necessarily be higher by the amount of profit that might accrue from competitive points. It was a favorite theory of the

Commissioners, and only abandoned after a careful study of its effect, that the State should pass some law prohibiting the roads from charging higher rates for a shorter than a longer distance. Coupled with this was the idea that some such enactment might prevent the fluctuating and ruinous rates at competing points, and place part of the burden of operating and maintaining the roads on the through traffic. One of the ablest railway managers in the West, in reviewing this subject, says:

Nobody depllores foolish and reckless competition like that carried on from Missouri River points, in the southwest, more than the thoughtful railway manager, and if a law applicable to all the States could be enacted that would prohibit such ruinously low rates, and punish severely the parties making them, I feel sure that the railway managers would welcome it. But if the Iowa roads are prohibited from making any higher charge than their proportion of a through rate from New York to California—rates varying from time to time to meet the requirements of commerce, and sometimes made without the knowledge or consent of the managers of the Iowa lines, they must either do all their business at rates that will yield insufficient revenue to pay interest and dividends, or maintain high rates on local and allow the through business to be mainly carried through States where no such prohibition exists. A loss of the through business, so long as it yields any net revenue, lessens the ability of the railway companies to reduce local transportation. It is evident that any profit derived from competitive business must be a benefit to local shippers, because it lessens local charges.

It may be a question whether the State has the power to fix this limit, and whether it might not be considered as a regulation of interstate commerce. The Supreme Court of the United States, in deciding the Pennsylvania case, says:

If the power to fix tolls upon inter-state commerce is allowed, it would be in the power of the Eastern States to exclude entirely the products of the West from the seaboard, by fixing a local rate that would prevent any through business being carried.

Should the States of Iowa, Missouri, and Illinois order that the local and through rates be the same, it might effectually prevent Kansas and Nebraska products reaching an eastern market. Again, the same court held that "the State may, at its discretion, tax its own "internal commerce, so that inter-state intercourse, commerce, or "trade, be not embarrassed or restricted." Whether a tax on gross receipts of a railroad is constitutional, has been affirmed by the

Supreme Court of the United States, Judges Miller, Field and Hunt, dissenting. Judge Miller, in writing the dissenting opinion, uses this language:

I lay down the broad proposition that by no device or evasion, by no form of statutory words can a State compel citizens of another State to pay to it a tax contribution or toll for the privilege of having their goods transported through that State by the ordinary channels of commerce. The inter-state commerce of to-day far exceeds in value that which is foreign, and it is of immense importance that it should not be shackled by restrictions imposed by any State.

In both their former reports this Board has endeavored to give prominence to the idea that people situated as we are, almost in the center of the continent, and dependent mainly on all rail transportation to the seaboard for our bulky surplus products whose final market was Liverpool or London, could not afford to give too much prominence to short rates; that our interest is in the long haul, and if this is reduced to the minimum we can afford to pay a reasonable profit on our short hauls. Our fears have been that legislative interference in the States east of us might in some way affect unfavorably the through business.

Our law, as before stated, requires that there shall be no unjust discrimination, and that under similar circumstances all parties should be treated alike. These circumstances are always varying in their character and are subject to many conditions. In a case reported in 1878, counsel urged before this Board that the car-load was the unit for the calculation of proper and equal charges. While the Board did not decide this point directly, it not being necessary to the disposition of the case, it is more than probable they would have held that the party who shipped many cars was entitled to better rates than the one who shipped few. Mr. Albert Fink, a recognized authority on all questions of railroad transportation, in his testimony before the Hepburn Committee, says: "There is good ground for discriminating between small and large shipments, but when shipments are made by the car-load, where it is a question of one or more car-loads, no additional cost is incurred by the railroad company. Whether these shipments are made by one or many shippers it costs the same. In car-load lots there is no ground for discriminating in favor of the large shipper. Any discrimination made in his favor is entirely arbitrary." While the moving of the cars will cost no more whether

the shippers be one or many, it seems to us that there are other expenses attending the receiving and delivery from and to different places that of necessity swell the cost. The regular and constant receipt at stated times of a certain amount of freight in itself enables the railroad company to provide for the distribution and use of its cars in a manner that could not be done if the freight belonged to different parties. The universal practice of all roads, from the inception of the system down to the present time, has been to give reduced rates where the great number of cars required made it an object. This we cannot think has been purely arbitrary or for the purpose of building up special interests, but we regard it as simply one phase of the principle of wholesale and retail so often quoted.

CONSOLIDATION.

The experience of this country and England shows that every consolidation thus far has tended to reduce the cost of transportation except on lines that were entirely competitive, and even in these the regular uniform rate has met the wants of business better than the fluctuating rates attending fierce competition. Greater economy in the management, and less changes in the service, have produced results that were unexpected.

STEEL RAILS.

The Hon. James F. Wilson, of this State, in an argument before the Committee of Ways and Means of the House of Representatives, February 3, 1880, on the reduction of the duty on steel rails, gives 85,000 miles as the amount of railway in the United States. He claims that for the relaying of existing tracks and the construction of new roads, 1,500,000 tons of steel rails are annually required. He states that the total capacity of the steel mills in the United States is about one-half this amount. The duty on steel rails imposed by act of Congress of 1870, is twenty-eight dollars per ton, which on the total number of tons used amounts to the enormous sum of forty-two millions of dollars annually; double the gross earnings of all the roads of Iowa for the year 1879, and but six millions less than double the gross earnings for 1880. He claims that the reduction in the rates of transportation (which we have shown in a table in this report to have been reduced in the last few years from about three cents per ton per mile to about one on the average of the trunk lines from the west to the seaboard)

is largely due to the substitution of the steel for the iron rail. He also shows by statistics carefully kept that the English rail is intrinsically worth fifteen dollars per ton more than the American. He gives the following as the list of steel rail mills in the United States at that date, February 3, 1880:

Albany and Rensselaer Iron and Steel Company, Troy, New York, established February 15, 1865.

Pennsylvania Steel Company, Baldwin Station, near Harrisburg, established June, 1867.

Cleveland Rolling Mill Company, Cleveland, Ohio, established October 15, 1868.

Cambria Iron Company, Johnstown, Pennsylvania, established July 10, 1871.

North Chicago Rolling Mill Company, Chicago, established February, 1872.

Union Rolling Mill Company, Chicago, established 1872.

Joliet Iron and Steel Company, Joliet, Illinois, established March, 1873.

Bethlehem Iron Company, Bethlehem, Pennsylvania, established October 18, 1873.

The Edgar Thompson Steel Company (limited), Pittsburgh, Pennsylvania, established September 1, 1875.

Lackawanna Iron and Coal Company, Scranton, Pennsylvania, established October 23, 1875.

Vulcan Iron Works, St. Louis, Missouri, established May, 1876.

Springfield Iron Company, Springfield, Illinois, established 1880.

The tax on the tonnage of Iowa to pay its proportion of the \$42,000,000 duties, or its equivalent to the American manufacturer, comes directly from the producer. There is no fact more patent than that every increase or reduction in freight charges affects the producer only; the cost is paid by him. This being true we may seriously reflect whether we are not paying more than our proportion towards the establishment and maintenance of a desirable but certainly very limited home industry. We do not refer exclusively to the duty on rails laid in Iowa; our products pay their share of this tax on all the great lines of railway to the sea.

[Messrs. McDill and Woodruff of the Board desire to say, with reference to the above remarks of Mr. Dey in regard to steel rails, that they are in hearty sympathy with what they believe to be the

underlying idea, namely, that there is an enhanced cost of steel rails on account of the duty laid thereon, and that some portion thereof is finally paid by the producer and shipper, yet they are unable to determine what that proportion is, and hence are not ready to aver that it amounts to \$42,000,000 per annum, or any specific proportion thereof. Spofford's American Almanac for 1880 shows the value of imports of railroad bars or rails of steel for the year ending June 30, 1878, to be \$530; for the year ending June 30, 1879, \$70,071; and how much enhanced cost is added to steel rail of domestic manufacture they feel unable to determine. They feel that there is serious question whether there may not be some reduction of the duty now imposed, with benefit to the producer and shipper, and without injury to a home industry.

It is their opinion that a discussion of how much or how little the cost of iron or steel rails is enhanced by the imposition of customs duties leads into the field of partisan debate upon the vexed tariff question, and ought, therefore, to be studiously avoided by an official board intended to be purely non-partisan in its thought and work.]

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGES.

NAME OF BRIDGE.	EAST BOUND.	WEST BOUND.	TOTAL TONS.
Prairie du Chien, year ending Sept. 30, 1880....	161,179	101,504	262,683
Dubuque, year ending Sept. 30, 1880.....	.....	.....	205,068
Sabula, year ending Sept. 30, 1880.....	55,212	50,076	105,288
Clinton, year ending June 30, 1880.....	.....	.....	1,180,990
Davenport, year ending Sept. 30, 1880.....	1,020,360	727,522	1,747,882
Burlington, year ending Sept. 30, 1880.....	.....	.....	2,427,942
Keokuk, unable to obtain this (estimated).....	.....	.....	500,000
			5,826,921

JAMES W. McDILL,

PETER A. DEY,

M. C. WOODRUFF,

Commissioners.

ATTEST:

E. G. MORGAN,

Secretary.

COMPILATION
OF
RAILROAD RETURNS.

TABLE I.
CAPITAL STOCK.

RAILROADS.	Miles.	Paid in.	Per mile.	Issued.	Common.	Preferred.	Amount realized.	Amount held in Iowa.	No. of stockholders.	No. of stockholders in Iowa.
Burlington, Cedar Rapids & Northern.....	481.30	\$ 5,500,000.00	\$ 11,414.00	\$ 5,500,000.00	\$ 5,500,000.00		\$ 5,500,000.00			
Burlington & Southwestern	142.00	1,793,000.00	12,627.00	1,793,000.00	1,793,000.00		1,793,000.00			
Central Iowa.....	190.64									
Chicago, Burlington & Quincy.....	1,863.96	52,203,676.51	28,006.37	52,203,676.51	52,203,676.51		52,203,676.51			
Kansas City, St. Jo. & Council Bluffs.....	250.98	2,796,356.71	11,142.00	2,796,356.71	2,796,356.71		2,796,356.71			
Chicago, Milwaukee & St. Paul.....	3,000.26	27,683,744.00	9,227.00	27,683,744.00	15,404,261.00	12,279,483.00	27,683,744.00	200.00	2,391	1
Chi., Clinton, Dubuque & Minnesota.....	208.10	6,151,440.00	29,960.00	6,151,440.00	6,151,440.00		6,151,440.00			
St. Louis, Chicago & Northwestern.....	113.09	2,400,000.00	21,239.00	2,370,000.00	1,800,000.00	600,000.00	2,400,000.00			
Chicago & Northwestern.....	1,203.38	36,812,500.53	30,591.00	36,812,500.53	15,109,655.97	21,702,844.56	36,812,500.53	1,000.00	1,262	1
Chicago, Iowa & Nebraska.....	81.84	3,916,200.00	47,851.80	3,916,200.00	3,916,200.00		3,916,200.00	251,500.00	414	9
Cedar Rapids & Missouri River.....	274.01	7,620,000.00	27,810.00	7,620,000.00	7,620,000.00		7,620,000.00	147,400.00	507	33
Cedar Rapids & Minneapolis.....	58.00	303,900.00	5,224.00	303,900.00	303,900.00		303,900.00	54,300.00	65	8
Iowa Midland.....	68.80	50,000.00	726.75	50,000.00	50,000.00		50,000.00	200.00	2	2
Maple River.....	72.91	658,000.00	9,025.00	658,000.00	658,000.00		658,000.00	138,600.00	124	5
Toledo & Northwestern.....	18.70	44,600.00	2,385.00	44,600.00	44,600.00		44,600.00	300.00	3	3
Chicago, Rock Island & Pacific.....	1,048.05	41,960,000.00	40,000.00	39,051,200.00	39,051,200.00		41,960,000.00	137,700.00	1,725	11
Keokuk & Des Moines.....	162.20	4,125,000.00	25,431.50	4,125,000.00	2,690,400.00	1,524,600.00	4,125,000.00			
Chicago, St. Paul, Minneapolis & Omaha.....	409.44	9,200,000.00	22,470.00	9,200,000.00	9,200,000.00		9,200,000.00			
St. Paul & Sioux City.....	87.20	1,843,100.00	21,137.00	1,843,100.00	1,087,000.00	756,100.00	1,843,100.00		9,524	
Des Moines & Fort Dodge.....	55.26	565,000.00	10,224.00	565,000.00	565,000.00		565,000.00	30,000.00	7	3
Dubuque & Dakota.....	13.62	150,000.00	11,454.00	150,000.00	150,000.00		150,000.00	180,000.00	591	591
Grinnell & Montezuma.....										
Illinois Central.....										
Cedar Falls & Minnesota.....	78.58	1,586,500.00	20,188.00	1,586,500.00	1,586,500.00		1,586,500.00			
Dubuque & Sioux City.....	142.70	5,000,000.00	35,038.00	5,000,000.00	5,000,000.00		5,000,000.00			
Iowa Falls & Sioux City.....	183.69	4,625,000.00	25,178.00	4,625,000.00	4,625,000.00		4,625,000.00	75,600.00	231	15
Iowa Railway, Coal & Manufacturing Co.....	3.50	60,000.00	17,145.00	60,000.00	60,000.00		60,000.00	60,000.00	3	3
Minneapolis & St. Louis.....	108.00	2,000,000.00	18,518.00	2,000,000.00	2,000,000.00		2,000,000.00		43	
Fort Dodge & Fort Ridgely.....	28.40	119,200.00	4,197.00	119,200.00	119,200.00		119,200.00	2,400.00	23	14
Minnesota & Iowa Southern.....	60.00	10,000.00	167.00	10,000.00	10,000.00		10,000.00	900.00	9	9

Miscount, Iowa & Nebraska	118.00	2,448,700.00	20,751.70	2,448,700.00	2,448,700.00	169,000.00	2,448,700.00	26,100.00	138	15
Missouri City & Pacific	107.42	2,068,400.00	19,268.26	2,068,400.00	1,899,400.00	169,000.00	2,068,400.00	26,100.00	138	15
Union Pacific	1,415.68	40,000,000.00	28,264.97	40,000,000.00	40,000,000.00	169,000.00	40,000,000.00	26,100.00	138	15
Wabash, St. Louis & Pacific										
Narrow Gauge Roads										
Burlington & Northwestern	88.37	139,986.46	3,648.00	139,986.46	139,986.46	169,000.00	139,986.46	139,986.46	10	9
Chicago, Bellevue, Cascade & Western	37.67	180,150.00	4,782.00	180,150.00	180,150.00	169,000.00	180,150.00	560.00	10	9
Crooked Creek	8.50	71,500.00	8,413.00	71,500.00	71,500.00	169,000.00	71,500.00	28,000.00	5	2
Des Moines, Adel & Western	28.50	242,400.00	8,698.27	242,400.00	242,400.00	169,000.00	242,400.00	242,400.00	80	80
Fort Madison & Northwestern	12.00	40,000.00	3,838.00	40,000.00	40,000.00	169,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Iowa Eastern	19.70	84,500.00	3,768.00	84,500.00	84,500.00	169,000.00	84,500.00	84,500.00	84,500.00	84,500.00
Waukon & Mississippi	28.00	80,000.00	15,000.00	80,000.00	80,000.00	169,000.00	80,000.00	80,000.00	80,000.00	80,000.00
Hill & West Dubuque Street Railway	2.00					169,000.00			7	6
Total	12,219.36	\$ 264,482,964.21	\$ 21,644.86	\$ 261,544,154.21	\$ 191,544,126.65	\$ 37,032,027.56	\$ 264,482,964.21	\$ 1,563,269.79	17,127	814

TABLE II.

DEBT.

RAILROADS.

	Miles.	Funded debt.	Unfunded debt.	Total debt.	Debt per mile.	Stock and debt.	Stock and debt per mile.
Burlington, Cedar Rapids & Northern	481.30	\$ 7,108,000.00	\$ 168,413.54	\$ 7,276,413.54	\$ 15,114.10	\$ 12,774,413.54	\$ 26,528.10
Burlington & Southwestern	140.00	3,488,000.00	9,463.00	3,497,463.00	24,980.00	5,490,463.00	38,667.00
Central Iowa	180.44	3,700,000.00	...	3,700,000.00	19,408.00	3,700,000.00	...
Chicago, Burlington & Quincy	1,883.94	24,073,631.00	...	24,073,631.00	12,833.18	31,277,301.51	18,390.15
Kansas City, St. Jo. & Council Bluffs	3,000.38	7,480,474.00	...	7,480,474.00	24,840.66	10,268,831.22	40,892.35
Chicago, Milwaukee & St. Paul	908.10	41,575,500.00	...	41,575,500.00	45,837.00	76,268,244.00	83,984.00
Chicago, Clinton, Dubuque & Minnesota	113.00	1,083,000.00	...	1,083,000.00	9,570.00	7,208,440.00	63,747.00
Sioux City & Dakota	1,908.38	36,831,000.00	...	36,831,000.00	19,337.00	31,267,837.25	16,416.00
Chicago, Iowa & Nebraska	81.84	3,611,000.00	...	3,611,000.00	44,138.84	70,711,701.41	863,418.32
Cedar Rapids & Missouri River	274.01	1,860,000.00	...	1,860,000.00	6,789.42	11,393,262.56	41,943.92
Des Moines & Minneapolis	68.00	1,860,000.00	...	1,860,000.00	27,341.00	1,543,824.46	22,460.76
Iowa Midland	72.91	621,000.00	...	621,000.00	8,492.00	1,513,630.96	20,747.00
Maple River	18.70	15,000,000.00	...	15,000,000.00	8,021.00	68,890,000.00	3,651.00
Toledo & Northwestern	1,048.06	2,766,000.00	...	2,766,000.00	2,632.50	6,876,000.00	6,536.00
Chicago, Rock Island & Pacific	...	...	...	...	...	...	...
Keokuk & Des Moines	...	...	...	...	...	...	...
Chicago, St. Paul, Minneapolis & Omaha	409.44	4,600,000.00	1,095,428.17	5,695,428.17	13,910.00	14,895,428.17	36,390.00
St. Paul & Sioux City	87.20	2,178,000.00	2,210,760.00	4,388,760.00	26,362.00	4,063,860.00	46,098.00
Des Moines & Fort Dodge	66.26	438,000.00	195,888.60	633,888.60	10,742.00	1,104,588.60	20,606.00
Dubuque & Dakota	13.62	100,000.00	6,200.00	106,200.00	7,776.00	266,200.00	19,229.00
Grinnell & Montezuma	...	...	...	...	...	...	...
Illinois Central	...	...	...	...	...	...	...
Cedar Falls & Minnesota	78.58	1,478,000.00	1,478,000.00	2,956,000.00	37,828.00	3,064,500.00	39,226.00
Dubuque & Sioux City	142.70	882,000.00	882,000.00	1,764,000.00	12,354.00	5,882,000.00	41,110.00
Iowa Falls & Sioux City	168.69	2,447,500.00	1,431,197.62	3,878,697.62	22,986.00	7,116,697.62	42,498.00
Iowa Railway, Coal & Manufacturing Co.	8.50	...	...	...	...	...	...
Minneapolis & St. Louis	108.00	2,405,000.00	406,818.49	2,811,818.49	26,069.00	4,960,818.49	45,577.00
Fort Dodge & Fort Ridgely	28.40	...	...	...	...	...	...
Minnesota & Iowa Southern	60.00	...	...	...	...	...	...
Minneapolis & Nebraska	118.00	2,865,000.00	136,812.98	3,001,812.98	25,439.00	4,960,512.98	41,968.00

St. Louis City & Pacific.....	107.42	2,264,280.00	229,787.06	3,586,077.08	28,884.00	5,664,417.08	52,689.28
Union Pacific.....	1,418.68	35,880,708.02	3,507,042.75	38,087,748.77	27,575.00	79,087,748.77	55,829.97
Wabash, St. Louis & Pacific.....							
NARROW GAUGE ROADS.							
Burlington & Northwestern.....	38.37	220,000.00		220,000.00	5,733.00	359,868.46	9,891.00
Chicago, Bellevue, Cascade & Western.....	37.67		182,461.79	182,461.79	4,945.00	362,611.79	9,697.00
Crooked Creek.....	8.50	20,000.00	20,000.00	20,000.00	2,383.00	91,500.00	10,706.00
Des Moines, Adel & Western.....	28.30	160,000.00	32,463.35	182,463.35	6,402.39	424,868.35	14,907.66
Fort Madison & Northwestern.....	12.00					40,000.00	3,883.38
Iowa Eastern.....	19.70	66,500.00		269,202.04	11,270.00	343,802.04	15,088.00
Waukon & Mississippi.....	23.00	5,500.00	192,702.04	8,500.00	4,360.00	38,500.00	19,260.00
Hill & West Dubuque Street Railway.....	2.00		8,000.00				
Total.....	12,318.36	\$ 217,591,725.53	\$ 10,742,183.86	\$ 224,783,894.39	\$ 18,715.97	\$ 498,215,843.60	

TABLE III.

COMPARATIVE TABLE OF CAPITAL STOCK AND DEBT FOR THE YEARS ENDING JUNE 30,
1878, 1879 AND 1880.

RAILROADS.	CAPITAL STOCK.			DEBT.			Rate of Interest on Indebtedness.
	1878.	1879.	1880.	1878.	1879.	1880.	
Burlington, Cedar Rapids & Northern	\$ 5,600,000.00	\$ 5,600,000.00	\$ 5,500,000.00	\$ 6,787,369.10	\$ 6,544,189.10	\$ 7,274,413.54	5 and 7
Burlington & Southwestern	1,793,700.00	1,793,700.00	1,793,000.00	5,688,000.00	5,688,000.00	5,687,653.00	8 and 7
Central Iowa	4,921,055.00	4,921,055.00	1,793,000.00	4,908,644.99	4,925,000.00	3,700,000.00	7
Chicago, Burlington & Quincy	27,729,915.51	30,592,965.57	52,203,676.51	26,634,895.00	26,773,735.00	29,073,625.00	4, 4 1/2, 5, 7, 8
Chicago, Kansas City, St. Jo. & Council Bluffs	2,789,415.51	2,789,415.51	2,798,368.71	7,599,198.79	8,072,715.98	7,489,474.51	6 and 7
Chicago, Milwaukee & St. Paul	27,689,744.00	27,689,744.00	27,689,744.00	30,066,500.00	34,530,657.90	47,575,500.00	5, 6, 7, 8
Chicago, Clinton, Dubuque & Minnesota	6,156,000.00	6,156,000.00	6,151,440.00	260,334.53	400,000.00	1,065,000.00	5, 6, 7, 7
Dubuque & Northwestern	3,420,000.00	3,420,000.00	1,180,304.50	1,968,896.66	1,968,896.66	1,968,896.66	.....
Dubuque & Southwestern	1,180,304.50	1,180,304.50	.....	687,315.70	687,315.70	.....	.....
St. Louis & Dakota	1,648,000.00	1,648,000.00	2,408,000.00	3,093,499.10	3,093,499.10	3,093,499.10	.....
Chicago & Northwestern	84,812,000.53	84,812,000.53	84,812,000.53	83,193,000.00	83,193,000.00	83,193,000.00	6 and 7
Chicago, Iowa & Nebraska	8,916,200.00	8,916,200.00	8,916,200.00	8,916,200.00	8,916,200.00	8,916,200.00	.....
Cedar Rapids & Missouri River	7,693,000.00	7,693,000.00	7,693,000.00	8,831,241.32	8,791,682.90	8,791,682.90	7
Des Moines & Mississippi	165,194.29	165,194.29	393,999.33	393,999.33	393,999.33	393,999.33	7
Iowa Midland	50,000.00	50,000.00	60,000.00	1,448,914.26	1,444,044.05	1,493,931.45	8
Marquette	658,000.00	658,000.00	658,000.00	665,087.50	652,706.88	619,924.10	6 and 7
Chicago & Northwestern	11,160.00	11,160.00	44,600.00	10,000,000.00	10,000,000.00	15,000,000.00	6 and 7
Chicago, Rock Island & Pacific	20,180,000.00	20,180,000.00	41,960,000.00	5,992,574.98	5,992,574.98	5,992,574.98	.....
Iowa Southern & Missouri Northern	5,945,600.00	5,945,600.00	4,125,000.00	2,700,463.10	2,760,000.00	2,760,000.00	6
Keokuk & Des Moines	3,924,000.00	3,924,000.00	.....	.....	.....	.....	.....
Nebraska	85,000.00	85,000.00	.....	.....	.....	.....	.....
Chicago, St. Paul, Minneapolis & Omaha	2,900,000.00	2,900,000.00	9,200,000.00	2,966,500.00	2,966,500.00	5,605,493.17	6
St. Paul & Sioux City	4,000,000.00	1,843,100.00	1,843,100.00	2,178,000.00	2,310,760.00	2,310,760.00	6
Des Moines & Fort Dodge .....	.....	.....	585,000.00	.....	.....	588,688.50	6
Dubuque & Dakota .....	.....	.....	150,000.00	100,000.00	.....	106,200.00	6
Gruenell & Montezuma	150,000.00	150,000.00	.....	.....	.....	.....	.....

Illinois Central.									
Cedar Falls & Minnesota.	1,666,000.00	1,556,500.00	1,506,500.00	1,506,500.00	1,506,500.00	1,476,000.00	7		
P Dubuque & Sioux City.	4,950,960.00	4,999,960.00	5,000,000.00	5,000,000.00	5,000,000.00	882,000.00	7		
Iowa Railway Coal & Manufacturing Co.	4,950,000.00	4,925,000.00	4,925,000.00	4,925,000.00	2,902,294.56	3,090,697.82	7		
Minneapolis & St. Louis.	60,000.00	60,000.00	2,000,000.00	2,000,000.00	86,000.00	2,900,818.49	7		
Fort Dodge & Fort Ridgely.	7,800.00	119,230.00	10,000.00	10,000.00	1,300,000.00	2,501,812.96	7		
Minneapolis & Iowa Southern.	1,460,075.00	1,460,075.00	2,448,700.00	1,800,000.00	4,508,818.09	3,586,077.06	6		
Sioux City & Pacific.	2,068,400.00	2,068,400.00	2,068,400.00	4,405,675.77	89,087,748.77		7		
Union Pacific.									
Wabash, St. Louis & Pacific.									
NARROW GAUGE ROADS.									
Burlington & Northwestern.	135,442.43	138,025.99	139,986.46	60,000.00	66,000.00	220,000.00	7 and 8		
Chicago, Baltimore, Cascade & Western.			180,160.00			182,461.79			
Groceries Creek.	71,500.00	66,000.00	71,500.00			20,000.00			
Des Moines, Adel & Western.		17,100.00	242,400.00			182,468.36			
Fort Madison & Northwestern.			40,000.00						
Iowa Eastern.				290,060.00					
Washington & Mississippi.	83,300.00	84,600.00	84,600.00	71,908.00	66,500.00	269,202.04			
Hill & West Dubuque Street Railway.			80,000.00			8,500.00	10		
Total.	\$ 183,488,642.64	\$ 185,614,375.77	\$ 264,482,964.21	\$ 160,640,809.52	\$ 162,995,886.42	\$ 228,733,894.39			

TABLE IV.

COST.

RAILROADS.									
	Miles.	Road.	Road per mile.	Equipment.	Equipment per mile.	Total of road and equipment.	Total per mile.	Proportion for Iowa.	
Burlington, Cedar Rapids & Northern.....	481.30	\$ 11,207,766.39	\$ 23,307.36	\$ 1,291,943.73	\$ 2,755.85	\$ 12,499,710.11	\$36,663.20	\$ 12,166,420.11	
Burlington & Southwestern.....	142.00					10,700,000.00	66,126.75	10,700,000.00	
Central Iowa.....	190.64					74,145,430.68	40,314.88	74,145,430.68	
Chicago, Burlington & Quincy.....	1,863.96	68,013,747.72	84,342.87	11,131,682.96	5,972.06	79,145,430.68	42,419.13	74,145,430.68	
Chicago, Burlington & Quincy, St. Jo. & Council Bluffs.....	280.98	9,294,463.81	87,086.66	1,354,891.51	5,392.47	10,649,355.32	42,419.13	9,294,463.81	
Chicago, Milwaukee & St. Paul.....	3,000.26								
Chicago, Clinton, Dubuque & Minnesota.....	206.10	6,283,012.50	29,992.01	240,040.00	1,153.46	6,473,052.50	31,106.49	5,998,626.77	
Davenport & Northwestern.....									
Dubuque & Southwestern.....									
Sabula, Ackley & Dakota.....									
Sioux City & Dakota.....	113.00								
Chicago & Northwestern.....	1,203.38	*73,987,696.28	61,443.56			3,600,492.84	31,892.00	450,000.00	
Chicago, Iowa & Nebraska.....	81.84	*4,662,122.50	57,000.00			73,987,696.28	61,443.56	592,264.33	
Cedar Rapids & Missouri River.....	274.01	11,415,870.56	41,692.24			4,662,122.50	57,000.00	4,662,122.50	
Des Moines & Minneapolis.....	98.00	669,784.27	11,548.00			11,415,870.56	41,692.24	11,415,870.56	
Iowa Midland.....	68.90	1,583,609.86	22,399.39	46,727.07	805.64	716,511.34	12,383.64	716,511.34	
Maple River.....	72.91	1,121,537.31	15,392.48	Owms none.		1,583,609.86	22,399.39	1,583,609.86	
Toledo & Northwestern.....	18.70	514,702.39	27,524.19	Owms none.		1,121,537.31	15,392.48	1,121,537.31	
Chicago, Rock Island & Pacific.....	1,048.05	47,915,169.07	45,721.53	6,068,651.33	4,697.37	54,004,590.40	51,831.31	514,702.39	
Iowa Southern & Missouri Northern.....									
Keokuk & Des Moines.....									
Newton & Monroe.....	162.20					6,270,351.09	38,705.87	6,270,351.09	
Chicago, St. Paul, Minneapolis & Omaha.....									
St. Paul & Sioux City.....	409.44	14,896,436.17	36,380.00			14,896,436.17	36,380.00	2,794,773.44	
Des Moines & Fort Dodge.....	87.20					2,400,000.00	27,524.00	2,400,000.00	
Dubuque & Dakota.....	55.26	1,108,716.30	18,254.00	84,565.95	628.00	1,143,292.25	18,882.00	1,143,292.25	
Grinnell & Montezuma.....	13.62	82,605.97	6,065.44	3,326.00	195.58	85,930.97	6,265.48	85,930.97	
Illinois Central.....									
Cedar Falls & Minnesota.....	78.58					8,173,500.00	40,388.00	3,173,500.00	
Dubuque & Sioux City.....	142.70					5,730,880.96	40,000.00	5,730,880.96	
Iowa Falls & Sioux City.....	158.50					7,586,000.00	41,292.40	7,586,000.00	

* Road and equipment not separated.

Iowa Railway, Coal & Manufacturing Co	2.80	4,281,762.17	20,389.24	819,940.22	2,292.69	60,000.00	17,148.00	60,000.00
Minneapolis & St. Louis	108.00	110,700.00	4,197.18	6,600.00	800.00	4,760,606.67	22,621.98	889,844.08
Fort Dodge & Fort Ridgely	28.40					119,200.00	4,497.18	119,200.00
Minnesota & Iowa Southern	60.00							
Missouri, Iowa & Nebraska	119.00	4,796,270.43	40,646.36	164,240.54	1,307.12	4,980,672.94	41,983.48	1,786,304.00
Sioux City & Pacific	107.43					6,865,681.28	49,866.18	4,012,276.86
Union Pacific								
Wabash, St. Louis & Pacific	1,416.68					76,680,706.02	53,392.46	4,161,430.10
St. Louis, Ottumwa & Cedar Rapids								
NARROW GAUGE ROADS.								
Burlington & Northwestern	38.37	822,985.41	8,417.92	52,245.48	1,018.08	876,280.89	9,434.00	876,280.89
Chicago, Bellevue, Cascade & Western	37.67	820,896.21	8,514.22	16,784.60	440.88	807,688.51	8,760.68	807,688.51
Crooked Creek	8.80	81,600.00	10,768.00			81,600.00	10,768.00	81,600.00
Des Moines, Ada & Western	28.40	408,114.22	14,164.38	34,539.88	1,922.09	438,244.16	16,376.97	438,244.16
Fort Madison & Northwestern	19.00	40,000.00	8,588.00			40,000.00	8,588.00	40,000.00
Iowa Eastern	12.70							
Waukon & Mississippi	23.00	321,068.08	13,968.00	30,457.26	1,624.28	351,490.38	14,284.29	351,490.38
STREET RAILWAYS OPERATED BY STEAM.								
Hill & West Dubuque Street Railway	2.00	30,000.00				30,000.00		30,000.00
Total	\$12,219.36	\$268,865,677.66		\$20,809,815.45		\$899,720,281.69	\$32,712.04	\$202,968,543.02

TABLE V.

EARNINGS.

RAILROADS.	PASSENGER DEPARTMENT.				FREIGHT DEPARTMENT.		Miscellaneous earnings.	Total earnings.	Proportion for Iowa.	Earnings per mile of road operated.
	Passengers.	Express.	Mails.	Total.	Per train mile.	Freight.				
							\$			
Burlington, O. R. & Northern.	\$ 340,452.38	14,613.67	27,826.90	382,892.95	.91	\$ 1,477,129.43	2,07	1,863,472.38	1,513,786.13	\$ 3,974.98
Burlington & Southwestern.	44,307.67	4,732.44	8,888.76	58,928.87		216,122.37		274,551.24	187,489.92	1,516.96
Central Iowa.	153,945.92	9,627.85	14,215.40	177,792.17	.96	636,472.44	2,01	883,000.06	883,000.06	4,268.70
Chicago, Burlington & Q.	1,102,776.72	52,768.07	79,133.24	1,234,677.03	1.43	4,644,080.14	1,51	5,911,883.28	5,911,883.28	8,068.11
K. City, St. Jo. & C. B.	474,294.97	17,661.03	35,289.89	527,245.89	1.20	1,133,528.54	2.42	1,725,778.25	346,043.08	6,876.16
Chi., Milwaukee & St. P.	2,763,987.94	311,426.68	246,789.08	3,322,203.70	1.43	7,616,997.75	1.69	494,844.58	1,425,125.03	4,686.60
Chi., Clinton, D. & Minn.	138,546.04	4,215.15	14,785.44	157,546.63	1.00	362,266.18	1.75	510,947.80	480,885.45	2,444.76
Chicago & Northwestern.	41,852.25	2,091.26	6,303.68	49,237.19	1.02	60,584.26	1.47	109,811.45	41,300.60	971.78
Des Moines & Minneapolis.	3,870,153.70	271,399.67	265,712.32	4,407,265.69	1.43	12,139,566.62	1.82	16,165,122.75	4,299,969.21	9,814.25
Iowa Midland	36,740.61	1,860.12	2,972.35	40,573.08		23,899.52		2,671.37	67,143.97	1,111.00
Toledo & Northwestern	27,220.26	1,896.66	2,966.59	32,073.41	.74	37,414.61	.79	393.70	69,881.72	1,010.00
Chicago, R. I. & Pacific	1,781.77	49.98	45.00	1,876.75	.12	5,260.22	.34	1,141.26	8,278.22	1,097.83
Chi., St. P., Minn. & Omaha	2,266,457.19	235,643.14	206,849.43	2,709,949.76	1.47	8,465,284.01	1.56	297,622.53	6,419,406.69	8,742.73
St. Paul & Sioux City	194,190.52	14,383.48	18,192.85	226,766.85	1.20	637,963.44	1.28	11,601.59	876,301.98	2,021.74
Des Moines & Ft. Dodge	60,868.45	3,650.75	6,396.00	69,915.20		194,670.03	2.51	265,625.33	265,625.33	3,046.01
Dubuque & Dakota	6,494.99	315.02		6,809.41		35,158.58		42,324.54	42,324.54	766.00
Gritnell & Montezuma.	4,957.89	242.50	636.00	5,839.39	.97	14,844.16	.97	20,683.55	20,683.55	1,216.68
Illinois Central	408,737.73	22,749.00	35,965.32	467,452.05	1.43	1,146,154.03	1.49	1,628,012.28	1,628,012.28	4,048.17
Iowa R.Y. Coal & M'fg Co.						6,120.63		6,120.63	6,120.63	1,748.53
Minneapolis & St. Louis.	94,456.91	4,867.76	8,363.49	109,678.16	.86	477,785.11	1.99	583,463.27	4,378.57	3,709.96
Ft. Dodge & Ft. Ridgely	4,467.91	494.23	665.53	5,627.67	.34	12,392.38	.76	18,008.09	18,008.09	831.00
Missouri, Iowa & Nebraska.	10,389.33	560.00	1,265.43	12,214.76		50,061.29		62,276.05	62,276.05	1,983.90
Sioux City & Pacific	97,046.10	3,917.18	8,703.50	109,666.78	1.04	174,483.12	1.63	289,489.98	289,489.98	3,697.49
Union Pacific.								5,758.06		

Wabash, St. L. & Pacific...									
NARROW GAUGE ROADS.									
Burlington & Northwestern...	2,110,760.78	166,707.96	204,640.73	2,482,088.42	7,513,467.14	82,840.12	10,077,846.68	88,082.31	5,827.09
Chl. Bellevue, Cascade & W.									
Great Central	7,951.50	688.99	804.55	9,845.96	36,021.46	.....	46,866.81	45,866.81	1,195.00
D. M., Ada & Western	1,924.45	14.91	.....	1,289.86	6,718.61	.61	7,957.97	7,957.97	210.30
Pl. Nelson & Northwestern	4,004.78	410.44	363.37	784.70	7,689.79	.....	8,326.49	8,326.49	980.00
Iowa East	2,000.00	.....	.....	4,415.28	13,177.31	1.47	17,592.53	17,592.53	617.30
Waukon & Mississippi	892.20	241.90	980.00	2,000.00	4,183.31	.....	6,186.31	6,186.31	515.44
STREET RAILWAYS OPERATED BY STATE.	8,125.86	400.00	874.51	2,084.10	11,904.96	.....	13,988.96	13,988.96	788.80
Hill & West Dubuque St.	5,525.64	.....	.....	4,400.37	19,183.30	.39	23,583.67	23,583.67	1,024.07
Total	\$ 13,809,889.48	\$ 1,147,126.78	\$ 1,188,471.44	\$ 16,145,187.55	\$ 47,166,826.57	.....	\$ 64,464,761.02	\$ 24,837,545.95	.....

TABLE VI.
OPERATING EXPENSES.

RAILROADS.	Miles operated.	Maintenance of way.	Motive power and cars.	Conducting trains- portation.	General expenses.	Total.	Per mile of road.	Per train mile.	Proportion for Iowa.
Burlington, Cedar Rapids & Northern	492.20	\$ 432,649.43	\$ 130,984.01	\$ 381,651.60	\$ 249,679.26	\$ 1,184,364.30	\$2,527.44	1.04.50	\$ 1,153,271.30
Burlington & Southwestern	181.00	123,196.53	38,584.12	89,905.13	21,585.22	274,271.00	1,515.29	...	177,288.77
Central Iowa	207.34	179,552.40	100,887.69	176,811.84	80,893.85	538,145.78	2,595.47	.99	538,145.78
Chicago, Burlington & Quincy	732.05	905,690.44	537,612.76	1,308,255.42	398,098.66	3,149,567.28	4,361.98	.89.50	3,149,567.28
Kansas City, St. Jo. & Council Bluffs	253.88	390,134.75	197,299.19	448,902.74	158,546.49	1,164,883.17	4,604.28	1.39	248,120.00
Chicago, Milwaukee & St. Paul	3,690.26	1,616,838.44	888,791.54	2,805,555.41	986,346.20	6,298,551.59	2,486.95	.92	1,118,111.44
Chicago, Clinton, Dubuque & Minnesota	208.10	100,290.55	69,952.44	130,598.96	45,218.65	366,060.60	1,651.90	1.02	324,928.73
St. Louis & Northwestern	113.00	92,290.78	10,651.54	40,276.38	15,420.36	89,329.06	780.52	2.19	33,620.92
Chicago & Northwestern	1,690.89	1,760,771.95	951,782.21	3,546,788.15	887,416.61	7,116,728.93	4,355.03	.76	1,897,235.32
Des Moines & Northwestern	58.00	60,314.95	7,600.45	17,868.28	5,479.90	92,804.58	1,600.08	...	82,804.58
Iowa Midland	68.80	38,111.38	7,600.45	32,098.44	5,300.60	83,110.87	1,208.00	.92	83,110.87
Toledo, Rock Island & Pacific	18.70	3,593.45	1,596.81	429.51	9,438.45	1,398.29	.61	...	9,438.45
Chicago, St. Paul, Minneapolis & Omaha	1,311.00	1,725,299.82	909,144.28	2,846,393.69	672,452.68	6,153,200.47	4,693.51	.85	3,534,090.28
Chicago, St. Paul & Sioux City	483.44	221,613.79	112,829.04	263,782.10	68,717.83	666,942.76	1,538.72	.83.49	102,635.72
Des Moines & Fort Dodge	87.20	62,292.31	32,080.61	48,984.02	19,869.13	163,106.07	1,870.43	1.22	163,106.07
Dubuque & Dakota	55.25	21,066.71	1,315.87	11,777.78	1,313.03	16,573.39	300.00	...	16,573.39
Grinnell & Montezuma	13.62	599.20	1,393.49	4,019.35	4,664.31	10,676.45	783.59	.50.20	10,676.45
Illinois Central	402.16	227,844.85	110,919.74	330,403.80	159,864.21	829,032.61	2,061.40	.76	829,032.61
Iowa Railway, Coal & Manufacturing Co.	3.50	222.90	235.73	602.62	2,971.47	4,032.72	1,152.06	...	4,032.72
Minneapolis & St. Louis	368.00	91,151.03	51,186.40	162,010.39	47,114.74	351,492.56	2,238.85	.96	105,447.76
Fort Dodge & Fort Ridgely	38.40	3,144.14	290.29	6,064.96	280.37	9,769.76	542.76	.60	9,769.76
Missouri, Iowa & Nebraska	43.00	10,490.69	5,269.71	17,235.17	7,291.05	40,266.62	894.81	...	40,266.62
St. Louis & Pacific	80.47	70,135.52	21,413.11	87,651.00	20,614.26	179,823.89	2,234.67	1.05	179,823.89
Union Pacific	1,729.48	1,599,850.71	962,471.04	3,390,255.95	895,083.74	6,757,661.44	3,907.34	.63	64,901.33
Wabash, St. Louis & Pacific	...	...	...	...	...	...	...	...	...
NARROW GAUGE ROADS.									
Burlington & Northwestern	38.37	5,373.02	3,833.05	8,792.42	4,879.62	22,875.12	595.99	.07	22,875.12
Chicago, Bellevue, Cascade & Western	37.67	7,007.61	1,469.68	5,008.06	9.10	14,179.45	376.41	.00.50	14,179.45

Crooked Creek.....	8.50	2,357.50	1,280.00	4,085.40	2,251.53	9,984.40	1,175.81	...	9,984.43
Des Moines, Adel & Western.....	28.50	1,793.13	635.19	4,970.27	2,209.12	9,483.10	283.25	...	9,483.10
Fort Madison & Northwestern.....	12.00	1,274.96	644.97	2,286.55	873.37	5,099.85	424.99	...	5,099.85
Iowa Eastern.....	19.70	2,516.15	785.93	2,586.20	5,745.45	12,671.73	694.00	1.16	12,671.73
Waukon & Mississippi.....	23.00	5,072.30	1,833.43	7,027.73	476.59	14,609.09	630.29	34.70	14,607.50
STREET RAILWAYS OPERATED BY STEAM.									
HIN & West Dubuque Street Railway.....	2.00	2,138.95	1,069.43	3,208.28	712.95	7,199.51	3,564.75	.....	7,199.51
Total.....	11,759.59	\$ 9,698,394.99	\$ 5,125,000.67	\$ 16,171,418.16	\$ 4,662,566.35	\$ 85,647,439.67	\$ 2,812.37	.....	\$ 13,962,663.77

TABLE VII.

RAILROADS.	Locomotive service, salaries and wages.	Passenger train service, salaries and wages.	Freight train serv- ice, salaries and wages.	Fuel for locomotive.
Burlington, Cedar Rapids & Northern.....	\$ 68,752.48	\$ 14,413.58	\$ 61,692.91	\$ 121,806.59
Burlington & Southwestern.....			*28,140.52	18,172.97
Central Iowa.....	46,086.48	12,772.08	*26,317.71	40,433.45
Chicago, Burlington & Quincy.....	338,634.85		*268,985.93	306,262.91
Kansas City, St. Jo. & Council Bluffs.....	85,559.60	*78,090.14		80,355.35
Chicago, Milwaukee & St. Paul.....	596,431.35		*427,096.29	718,522.91
Chicago, Clinton, Dubuque & Minnesota..	23,730.78		*25,727.63	26,045.98
Sioux City & Dakota.....	6,008.63	1,532.28	2,122.22	11,610.51
Chicago & Northwestern.....	734,242.88		*482,562.21	687,288.84
Des Moines & Minneapolis.....	4,964.33		*3,247.39	2,481.38
Iowa Midland.....	8,606.70		*5,092.03	4,997.34
Toledo & Northwestern.....	1,437.99		*483.90	702.84
Chicago, Rock Island & Pacific.....	576,527.80	149,111.21	312,428.38	548,629.07
Chicago, St. Paul, Minneapolis & Omaha..				
St. Paul & Sioux City.....	48,114.71	14,438.79	32,216.51	79,798.74
Des Moines & Fort Dodge.....	10,295.80	1,956.25	5,733.03	6,555.70
Dubuque & Dakota.....	2,425.45		*2,254.79	2,454.16
Grinnell & Montezuma.....				1,498.31
Illinois Central.....	73,972.83	14,103.54	41,535.68	74,833.47
Iowa Railway, Coal & Manufacturing Co.....				552.62
Minneapolis & St. Louis.....	28,769.74		*26,051.95	39,454.43
Fort Dodge & Fort Ridgely.....	1,754.07		*945.04	1,172.06
Missouri, Iowa & Nebraska.....	4,347.53		*3,242.71	3,919.74
Sioux City & Pacific.....	11,239.34	4,548.59	5,334.40	18,349.49
Union Pacific.....				
Wabash, St. Louis & Pacific.....	657,838.63	97,817.73	396,482.24	557,182.61
NARROW GAUGE ROADS.				
Burlington & Northwestern.....	2,691.73		*1,900.30	1,548.54
Chicago, Bellevue, Cascade & Western.....	1,646.90		*717.56	857.58
Crooked Creek.....	1,272.00		*1,022.00	541.40
Des Moines, Adel & Western.....	973.59		*613.13	881.74
Fort Madison & Northwestern.....				
Iowa Eastern.....	1,360.00	*615.00		363.84
Waukon & Mississippi.....	1,877.55		*1,003.38	1,290.10
STREET RAILWAYS OPERATED BY STEAM.				
Hill & West Dubuque Street Railway.....				
Total.....	\$ 3,339,547.44	\$ 389,399.19	\$ 2,177,953.44	\$ 3,360,871.34

* Passenger train and freight train service not separated.

SUBDIVISION OF EXPENSES IN OPERATING ROADS.

Agents and station service, salaries and wages.	Oil, waste, etc.	Rent of track.	Telegraph expenses.	Car hire paid over amount received.	Water supply.	Insurance.
\$ 53,834.99	\$ 10,776.85	\$ 3,644.80	\$ 12,816.64	\$ 10,152.83	\$ 5,582.24	\$ 1,620.00
11,330.96	3,044.43	12,000.00		6,229.80	3,815.20	
22,045.34	5,271.62	6,000.00	5,078.92		3,352.18	1,718.87
200,530.24	40,229.49	25,383.64	76,619.57		29,667.71	17,662.90
150,447.60	6,942.63	40,726.91	11,910.43	8,068.75	10,141.48	
926,135.18	71,477.97			9,391.11		19,081.80
25,018.23	3,592.39		7,092.46		3,239.80	2,992.48
9,536.14	589.39		518.70	2,330.53	2,225.86	98.75
1,284,037.87	75,186.38	1,881,470.51		39,772.40		
5,311.69	293.49					
11,105.06	755.25					
812.05	181.02					
765,667.42	81,749.38	284,834.00	8,869.39	150,799.10		1,900.00
67,508.97	5,406.15	9,000.00	473.06	1,232.97		3,983.61
12,715.04	1,087.50	2,700.00	162.44		986.13	425.80
3,652.77	232.20		2.40		8.68	
2,208.88	274.16	1,946.00				
52,806.06	4,566.66	653,711.60	18,534.22	6,912.87	6,724.75	4,219.94
	50.00					
25,782.24	3,246.96			9,874.89		1,266.43
1,614.61	96.64			172.88		
3,226.07			56.23		364.20	
10,644.01	1,292.99	28,947.47	1,438.04	9,334.16		48.94
427,634.41	78,007.45	347,775.92	108,843.13		65,263.71	6,970.85
1,523.38	491.61	3,060.00				
1,172.96	21.55		210.87		110.18	
	165.00		56.00		175.00	
1,792.63	193.64		320.96			
870.00	123.36					
2,813.40	58.92		82.60		209.72	
\$ 4,096,267.11	\$ 396,963.97	\$ 2,801,210.85	\$ 248,009.44	\$ 253,971.79	\$ 131,256.81	\$ 61,906.37

TABLE VIII.
SUBDIVISION OF EXPENSES IN OPERATING ROADS.

RAILROADS.	Repairs of roadway and track.	Repairs and renewals of bridges and culverts.	Repairs and renewals of buildings.	Repairs and renewals of fences, road crossings, etc.	Repairs of locomotives.	Repairs of passenger and baggage cars.	Repairs of freight cars.	Repairs and renewals of tools and machinery.	Renewals of rails.	Renewals of ties.
Burlington, C. R. & Northern	\$ 122,089.55	\$ 62,808.71	\$ 13,840.68	\$ 4,589.62	\$ 67,868.86	\$ 7,179.82	\$ 45,935.33	\$	\$ 117,748.13	\$ 111,572.74
Burlington & Southwestern	97,192.74	17,824.15	3,906.79	4,372.85	14,327.99	14,327.99	20,172.99	9,253.11	19,819.90	23,221.49
Central Iowa	75,534.74	36,357.43	10,441.03	4,637.41	44,347.50	15,194.90	41,345.09	9,253.11	19,819.90	23,221.49
Chicago, Burlington & Quincy	587,412.20	241,142.99	36,502.93	15,148.68	221,853.45	23,943.98	315,759.31	54,379.55	97,695.30	59,497.85
Kansas City, St. Jo. & C. B.	146,071.65	62,754.37	16,907.01	7,208.57	45,248.65	23,943.98	54,379.55	564,686.07	312,867.55	9,887.00
Chicago, Milwaukee & St. Paul	1,002,576.15	140,110.74	119,642.53	41,661.47	324,105.47	12,319.89	33,928.49	100,824.04	1,654.73	275,839.81
Chicago, Clinton, Dubuque & M. Sioux City & Dakota	53,157.32	19,366.06	6,577.68	589.48	23,704.06	1,550.00	2,000.00	1,211.87	3,064.79	7,235.97
Chicago & Northwestern	12,886.79	1,248.40	1,586.54	23.08	7,101.54	1,550.00	2,000.00	1,211.87	3,064.79	7,235.97
Chicago & Northwestern	532,970.64	255,796.90	155,240.44	82,140.59	412,314.04	161,418.64	378,049.53	100,824.04	377,959.54	275,839.81
Des Moines & Minneapolis	55,161.74	9,162.95	1,540.72	1,449.87	3,130.86	3,490.22	1,779.40	741.33	1,654.73	3,064.79
Iowa Midland	20,620.63	9,245.40	593.90	1,720.87	5,901.73	1,225.36	1,372.36	1,211.87	1,654.73	3,064.79
Toledo & Northwestern	2,531.68	449.29	120.44	165.31	1,392.22	102.69	111.90	336.73	397,045.29	204,560.78
Chicago, Rock Island & Pacific	665,594.25	246,285.93	173,057.67	38,755.90	337,365.01	103,434.01	468,345.26	7,093.61	17,535.34	9,380.55
Chicago, St. Paul, Minn. & Omaha	201,240.77	10,345.11	10,747.79	1,631.16	37,353.63	14,193.56	49,336.63	7,093.61	17,535.34	9,380.55
St. Paul & Sioux City	27,407.77	6,129.02	818.22	981.57	12,436.32	888.23	15,754.06	7,093.61	17,535.34	9,380.55
Dubuque & Dakota	1,790.84	269.02	21.30	85.55	312.08	145.09	858.70	7,093.61	17,535.34	9,380.55
Griunell & Montezuma	112,448.20	19,957.13	24,093.66	16,100.67	60,259.07	17,708.14	32,952.63	32,952.63	37,744.09	17,601.21
Illinois Central	48,303.17	21,335.62	9,194.44	2,782.89	23,215.14	235.73	27,968.26	95.45	9,564.91	200.40
Iowa Railway, Coal & M'g Co	3,049.62	8,746.05	94.52	81.97	184.84	485.15	2,136.32	95.45	9,564.91	200.40
Fort Dodge & Fort Ridgely	8,746.05	1,923.61	330.46	81.97	2,136.32	485.15	2,136.32	95.45	9,564.91	200.40
Missouri, Iowa & Nebraska	16,346.73	8,292.57	6,254.37	1,370.60	10,485.92	2,040.22	8,896.97	13,962.14	13,962.14	23,910.19
Sioux City & Pacific	766,140.24	292,451.00	79,090.14	45,377.17	428,699.09	87,636.91	446,145.04	225,405.73	225,405.73	191,356.43
Union Pacific	766,140.24	292,451.00	79,090.14	45,377.17	428,699.09	87,636.91	446,145.04	225,405.73	225,405.73	191,356.43
Wabash, St. Louis & Pacific	5,268.17	799.67	104.85	275.00	1,642.29	698.18	2,190.77	771.50	2,190.77	771.50
Wabash, St. Louis & Pacific	6,749.56	799.67	146.63	275.00	1,642.29	698.18	2,190.77	771.50	2,190.77	771.50

* Includes renewals of rails.

Crooked Creek.....	1,180.00		26.00		788.00		626.00		1,312.50
Des Moines, Adel & Western.....	1,782.33	16.85	98.09	12.86	280.43		344.76		
Fort Madison & Northwestern.....					114.10		622.88		
Iowa Eastern.....	1,918.76	640.30	454.90	71.60	1,794.37		71.87		739.43
Waukon & Mississippi.....	4,776.78	189.11	137.41						
STREET RAILWAYS OPERATED BY STEAM.									
Hill & West Dubuque St. Railway..									
Total	\$ 4,880,949.06	\$ 1,454,971.73	\$ 671,513.26	\$ 271,166.23	\$ 2,090,094.50	\$ 454,024.15	\$ 2,519,626.09	\$ 119,545.34	\$ 989,743.22

TABLE IX.

RAILROADS.	Total taxes paid.	General Superintendence.	Agents and station service.	Legal expenses.	Advertising and foreign agencies.
Burlington, Cedar Rapids & N...	\$ 40,800.00	\$ 41,913.13	\$ 53,884.99	\$ 4,290.71	\$ 8,575.19
Burlington & Southwestern...	9,525.77	10,221.67	11,390.96	3,037.78	.....
Central Iowa	20,087.15	20,045.23	22,045.34	5,705.98	7,741.92
Chicago, Burlington & Quincy	110,525.47	155,937.84	200,530.24	17,046.46	57,808.57
Kan. City, St. Jo. & Council B.	40,000.00	71,484.08	150,447.50	.....	17,849.39
Chicago, Milwaukee & St. Paul.	334,525.92	185,288.59	928,136.18	46,854.63	89,183.57
Chicago, Clinton, Dubuque & M.	7,801.05	22,404.72	28,018.23	10,060.65	7,459.24
Sioux City & Dakota	4,683.58	6,392.32	9,585.14	900.00	202.55
Chicago & Northwestern	367,005.69	220,243.61	1,284,037.87	.....	106,430.90
Des Moines & Minneapolis	1,810.56	1,596.17	5,311.69	.....	600.45
Iowa Midland	3,477.56	483.00	11,106.08	.....	625.95
Toledo & Northwestern	182.42	.....	812.05	.....	61.30
Chicago, Rock Island & Pacific	266,558.86	165,095.22	765,687.42	36,595.00	38,398.40
Chl., St. Paul, Minneapolis & O	.....	.....	.....	.....	.....
St. Paul & Sioux City	28,581.54	23,509.01	67,508.97	36.50	721.72
Des Moines & Fort Dodge	6,711.25	10,482.89	12,716.04	393.68	.....
Dubuque & Dakota .....	.....	873.00	3,652.77	2.50	.....
Grinnell & Montezuma	492.72	3,747.12	2,206.88	.....	.....
Illinois Central	57,192.94	48,302.24	52,806.05	16,074.70	12,509.23
Iowa Railway, Coal & M'fg Co.	512.36	2,338.73	.....	.....	.....
Minneapolis & St. Louis	11,561.70	20,890.79	35,782.24	2,831.81	7,533.13
Fort Dodge & Fort Ridgely	272.37	.....	1,614.61	7.50	.....
Missouri, Iowa & Nebraska	601.34	3,384.92	3,225.07	600.00	.....
Sioux City & Pacific	8,488.04	6,598.27	10,644.01	457.05	140.79
Union Pacific .....	.....	.....	.....	.....	.....
Wabash, St. Louis & Pacific	267,529.09	216,524.18	427,634.41	70,035.55	154,615.99
NARROW GAUGE ROADS.					
Burlington & Northwestern	297.53	2,206.42	1,523.38	93.53	.....
Chicago, Bellevue, Cascade & W.	.....	.....	1,172.96	.....	.....
Crooked Creek	199.47	1,710.00	.....	150.00	.....
Des Moines, Adel & Western	366.52	1,209.83	1,792.63	25.00	.....
Fort Madison & Northwestern .....	.....	.....	.....	.....	.....
Iowa Eastern	16.46	1,500.00	870.00	70.95	.....
Waukon & Mississippi	441.59	.....	2,313.40	.....	.....
STREET R'Y OPERAT'D BY STEAM.					
Hill & West Dubuque Street R'y .....	.....	450.00	.....	.....	.....
Total	\$ 1,580,964.45	\$ 1,246,728.98	\$ 4,096,267.11	\$ 214,239.08	\$ 511,389.21

SUBDIVISION OF EXPENSES IN OPERATING ROADS.

Stationery, blanks, tickets, etc.	Passenger train supplies.	Freight train sup- plies.	Station supplies.	Loss and damage to freight and bag- gage.	Loss and damage to property and cat- tle, including loss by fire.	Injury to persons.	Miscellaneous and contingent.
\$ 10,287.81	\$ 1,673.81	\$ 5,846.54	\$ 2,701.15	\$ 1,580.68	\$ 8,096.86	\$ 2,495.31	\$ 142,092.51
5,346.31	1,251.59	2,594.85	5,490.05	306.92	6,687.90	676.53	20,238.39
33,591.69				162.74	1,766.64	4,253.24	4,022.33
14,306.53				2,601.34	29,732.38		14,967.49
	183,792.52			1,978.65	9,469.34	4,980.90	126,369.17
3,067.41	*154.08		487.78	5,416.95	12,073.58	38,008.07	11,443.10
1,294.85	120.71	120.71	180.72	1,077.89	7,592.74	1,539.70	1,713.21
54,359.45	*37,338.81		118,208.01	2,854.13	291.85		90,371.96
537.62		212.38	1,081.87		179.75	57,032.56	1,035.10
390.78	*211.54		646.65		383.85	95.45	322.31
185.14	*20.47		270.41			350.00	.65
61,359.23	†		77,784.91	17,580.69	25,884.66	40,368.54	118,655.97
6,724.49	2,306.00	1,454.00	4,486.00	347.63	5,779.61	428.50	5,740.46
1,562.27	98.52	98.52	459.78	45.02	789.92	70.37	309.50
263.85				44.33	522.50	105.00	78.68
					38.00		424.47
15,000.00	8,129.96	4,518.13	16,813.53	845.70	7,440.11	3,666.31	6,565.16
3.50							116.38
	4,994.49	4,994.49	4,994.49	528.40	2,044.15	1,584.11	3,030.88
			*261.54			47.50	
550.08			23.52	126.59	1,895.16	23.63	1,644.26
1,341.57	1,113.43	352.24	983.29	708.18	1,536.44	786.30	3,589.60
57,406.67	22,562.53	39,123.90	18,342.30	31,164.38	50,679.26	34,069.73	805,363.94
519.09					320.36	16.50	1,768.05
6.40	.50		92.46	.50	136.00	38.00	2.70
117.05		548.00	30.00			300.00	75.00
639.02			108.23	25.56	66.00		28.75
29.45			25.35	1.65	10.00		4,039.94
16.00		9.65	19.00		182.00	31.50	19.00
\$ 299,002.21	\$ 263,768.96	\$ 59,378.96	\$ 263,365.04	\$ 90,338.49	\$ 181,826.58	\$ 190,967.75	\$ 1,868,944.96

* Freight supplies included.

† Freight and passenger supplies included in station service.

TABLE X.

RAILROADS.	OPERATING EXPENSES.			
	Miles.	Total.	Per mile of road.	Per train mile.
Burlington, Cedar Rapids & Northern	492.80	\$1,184,864.30	\$2,347.44	\$1.04.59
Burlington & Southwestern	181.00	274,271.00	1,515.29	.....
Central Iowa	207.34	538,145.78	2,595.47	.99
Chicago, Burlington & Quincy	722.05	3,149,567.28	4,361.98	.89.80
Kansas City, St. Jo. & Council Bluffs	253.88	1,164,883.17	4,604.28	1.28
Chicago, Milwaukee & St. Paul	3,000.28	6,298,551.59	2,488.95	.92
Chicago, Clinton, Dubuque & Minnesota	208.10	368,060.60	1,651.94	1.02
Sioux City & Dakota	113.00	89,329.06	790.53	1.09
Chicago & Northwestern	1,690.89	7,116,728.93	4,355.03	.76
Des Moines & Minneapolis	.00	92,804.58	1,600.08	.....
Iowa Midland	68.80	83,110.87	1,208.00	.92.29
Toledo & Northwestern	18.70	9,438.45	1,398.29	.61
Chicago, Rock Island & Pacific	1,311.00	6,153,200.47	4,698.51	.85
Chicago, St. Paul, Minneapolis & Omaha	.....	.....	.....	.....
St. Paul & Sioux City	433.44	666,942.76	1,538.72	.93.49
Des Moines & Fort Dodge	87.20	153,146.07	1,890.48	1.23
Dubuque & Dakota	55.26	16,573.39	300.00	.....
Grinnell & Montezuma	13.62	10,676.45	783.59	.50.39
Illinois Central	402.16	829,082.61	2,061.40	.76
Iowa Railway, Coal & Manufacturing Company	3.50	4,032.72	1,152.06	.....
Minneapolis & St. Louis	368.00	351,492.56	2,388.85	.96
Fort Dodge & Fort Ridgely	28.40	9,769.76	542.76	.60
Missouri, Iowa & Nebraska	43.00	40,266.62	894.81	.....
Sioux City & Pacific	80.47	179,823.59	2,234.67	1.06
Union Pacific	.....	.....	.....	.....
Wabash, St. Louis & Pacific	1,729.48	6,767,661.44	3,907.34	.82
NARROW GAUGE ROADS.				
Burlington & Northwestern	38.37	22,378.12	595.90	.07
Chicago, Bellevue, Cascade & Western	37.67	14,179.45	376.41	.90.50
Crooked Creek	8.50	9,994.42	1,175.81	.....
Des Moines, Adel & Western	28.50	9,643.10	338.35	.80.60
Fort Madison & Northwestern	12.00	5,099.85	424.99	.....
Iowa Eastern	19.70	13,671.78	694.00	.....
Waukon & Mississippi	23.00	14,509.09	630.83	.54.70
STREET RAILWAYS OPERATED BY STEAM.				
Hill & West Dubuque Street Railway	2.00	7,129.51	3,564.75	.....
Total	11,739.59	\$ 35,647,439.67	.....	.....

OPERATING EXPENSES COMPARED WITH EARNINGS.

EARNINGS.			DIFFERENCE.		Percentage of expenses to earnings.	Percentage of net earnings to capital stock and debt.	Cost of road and equipment.
Total.	Per mile of road.	Per train mile.	Earnings above expenses.	Expenses above earnings.			
\$ 1,863,472.38	\$3,974.98	\$1.64	\$ 678,608.08	\$.....	63.5	5.3	.....
274,551.24	1,516.86	.....	280.24	.....	.....	.....	.....
883,000.06	4,258.70	1.51.8	844,854.28	.....	60.9	3.22	3.22
5,911,883.28	3,058.11	1.49.8	2,762,326.00	.....	59.49	.....	.....
1,725,778.25	6,876.15	1.90	560,895.08	.....	67.5	5.4	5.2
11,425,125.03	4,585.60	1.60.3	5,126,573.44	.....	55	6.7	6.5
510,947.80	2,444.76	1.63	144,887.20	.....	71.6	2	2.22
109,811.45	971.78	1.34.5	20,482.89	.....	81.3	6	.60
16,155,122.75	9,814.25	1.65	9,038,393.82	.....	44.06	*12.35	12.22
67,143.97	1,111.60	.....	25,660.61	.....	138	.....	.....
69,831.72	1,010.00	.74.77	13,229.15	.....	119	.....	.....
8,278.22	1,057.33	.25.68	1,160.23	.....	114	.....	.....
11,461,706.30	8,742.72	1.54	5,306,505.83	.....	55	8.8	9.3
.....
876,301.88	2,021.74	1.27	209,359.12	.....	72.84	1.7	1.7
265,525.33	3,045.01	1.98.3	102,419.26	.....	62	2.5	4.2
42,324.54	786.00	.....	25,751.15	.....	39	2.2	2.25
20,683.55	1,216.68	.97.2	10,007.10	.....	50.45	4	.....
1,628,012.28	4,048.17	1.45	798,979.67	.....	51	4	.....
6,120.63	1,748.58	.....	2,087.91	.....	57	4	4
582,468.27	3,709.95	1.60	236,970.71	.....	58.36	4.6	4.86
18,006.00	821.00	1.11	8,288.24	.....	54.30	6.81	6.81
62,276.05	1,383.90	.....	22,009.43	.....	64	1.2	1.2
289,489.98	3,597.49	1.69	109,666.09	.....	62.11	1.94	2.04
.....
10,077,845.68	6,827.09	.97	3,320,184.24	.....	64.50	4.75	4.75
.....
45,866.31	1,195.00	.14.3	22,988.69	.....	50	6.2	6
7,957.97	210.20	.51	.....	8,221.48	178	.....	.....
8,325.49	980.00	.....	.....	1,667.98	119	.....	.....
17,592.53	617.30	1.47	7,949.43	.....	53.60	1.8	1.7
4,185.31	515.44	.....	1,085.46	.....	82	2.71	2.71
13,988.96	788.80	1.97	317.18	.....	97	.....	.....
23,553.67	1,024.07	.89	9,044.58	.....	61.60	2.63	2.57
.....
5,525.64	2,762.82	.....	.....	1,608.87	130	net loss 8	8
\$ 64,464,761.02	.....	.....	\$ 28,866,864.62	\$ 49,543.27	.....	.....	.....

*This is before the rentals for the leased lines in Iowa are taken out, which would reduce these figures to 8.72.

TABLE XI.

RAILROADS.	Miles.	Total revenue.	Total operating expenses.
Burlington, Cedar Rapids & Northern.....	492.30	\$ 1,863,472.38	\$ 1,184,964.30
Burlington & Southwestern	181.00	274,551.24	274,271.00
Central Iowa.....	207.34	883,000.06	538,145.78
Chicago, Burlington & Quincy.....	722.05	5,911,893.28	3,149,567.28
Kansas City, St. Jo. & Council Bluffs.....	263.83	1,725,778.25	1,164,883.17
Chicago, Milwaukee & St. Paul.....	3,000.28	11,425,128.08	6,298,551.69
Chicago, Clinton, Dubuque & Minnesota.....	208.10	510,947.80	366,060.60
Sioux City & Dakota.....	113.00	109,511.45	89,329.06
Chicago & Northwestern.....	1,690.89	16,158,122.75	7,116,728.93
Des Moines & Minneapolis.....	58.00	67,143.97	92,404.58
Iowa Midland.....	68.80	69,881.72	83,110.87
Toledo & Northwestern.....	18.70	8,278.22	9,438.45
Chicago, Rock Island & Pacific.....	1,311.00	11,461,706.30	6,153,200.47
Chicago, St. Paul, Minneapolis & Omaha.....	.....	.....	.....
St. Paul & Sioux City.....	433.44	376,301.88	666,942.76
Des Moines & Fort Dodge.....	87.20	265,525.33	183,108.07
Dubuque & Dakota.....	55.28	42,324.54	16,573.39
Grinnell & Montezuma.....	13.62	20,683.55	10,676.45
Illinois Central.....	402.16	1,628,012.28	829,032.61
Iowa Railway, Coal & Manufacturing Co.....	3.50	6,120.63	4,032.72
Minneapolis & St. Louis.....	368.00	582,463.27	351,492.56
Fort Dodge & Fort Ridgely.....	28.40	18,008.00	9,789.76
Missouri, Iowa & Nebraska.....	43.00	62,276.05	40,264.62
Sioux City & Pacific.....	80.47	289,489.98	179,823.89
Union Pacific.....	.....	.....	.....
Wabash, St. Louis & Pacific.....	1,729.48	10,077,845.68	6,757,661.44
NARROW GAUGE ROADS.			
Burlington & Northwestern	38.37	45,866.81	22,878.12
Chicago, Bellevue, Cascade & Western.....	37.67	7,967.97	14,179.45
Crooked Creek.....	8.50	8,326.49	9,994.42
Des Moines, Adel & Western.....	28.50	17,592.53	9,643.10
Fort Madison & Northwestern.....	12.00	6,185.31	5,089.83
Iowa Eastern.....	19.70	13,988.96	13,671.78
Waukon & Mississippi.....	23.00	23,553.67	14,509.09
STREET RAILWAYS OPERATED BY STEAM.			
Hill & West Dubuque Street Railway.....	2.00	5,525.64	7,129.51
Total.....	11,739.59	\$64,464,761.02	\$36,647,439.67

OPERATING EXPENSES, INTEREST AND RENTAL COM- PARED WITH EARNINGS.

INTEREST AND RENTAL.		Total operating ex- penses, interest and rental.	Taxes paid in Iowa.	Excess of revenue over operating ex- penses, interest and rental.	Excess of operating expenses, interest and rental over revenue.	Excess of revenue over operating ex- penses, interest and rental.	Excess of operating expenses, interest and rental over revenue.
Paid.	Unpaid.						
\$ 355,104.80	\$ 15,960.00	\$ 1,555,929.10	\$ 40,800.00	\$ 307,543.28	\$	\$ 276,950.28	\$
12,000.00	.....	236,271.00	4,558.48	.....	11,719.76	.....	.....
6,000.00	259,000.00	803,145.78	20,097.15	79,854.28	.....	79,855.28	.....
361,392.80	.....	3,540,980.06	110,829.47	2,370,933.20	.....	2,370,933.20	.....
413,016.07	.....	1,577,899.24	10,000.00	147,879.01	.....	29,575.80	.....
2,522,047.48	.....	8,820,599.07	60,498.23	2,604,525.96	.....	.....	.....
38,728.24	22,924.99	422,714.83	6,965.29	88,232.97	22,547.14	77,628.95	11,273.87
43,029.53	.....	132,368.59	2,543.26	.....	.....	.....	.....
3,727,521.87	.....	10,844,250.80	105,872.05	5,210,871.95	.....	1,121,263.88	.....
14,210.00	14,210.00	121,224.58	1,810.56	.....	54,080.61	.....	54,080.61
.....	108,000.00	181,110.87	3,477.56	.....	121,229.15	.....	121,229.15
.....	.....	9,438.45	182.42	.....	1,160.28	.....	1,160.28
1,226,444.00	.....	7,378,644.47	139,591.46	4,083,061.83	.....	2,480,349.18	.....
.....
124,704.11	71,340.00	862,986.87	6,621.14	13,815.01	.....	.....	.....
65,040.00	.....	231,146.07	6,711.25	34,379.26	.....	34,379.26	.....
2,384.23	.....	15,987.62	.....	23,866.92	.....	23,866.92	.....
11,972.59	6,200.00	38,849.04	492.72	.....	8,166.49	.....	8,166.49
263,190.50	103,387.50	1,195,580.61	57,192.94	432,451.67	.....	432,451.67	.....
.....	.....	4,082.72	512.86	2,087.91	.....	2,087.91	.....
196,872.57	.....	547,065.13	.....	35,398.14	.....	.....	.....
.....	.....	9,769.76	272.87	8,238.24	.....	8,238.24	.....
.....	.....	40,266.62	601.84	22,009.43	.....	.....	.....
76,687.76	50,100.00	306,611.65	8,480.04	.....	17,121.67	.....	17,121.67
3,582,725.08	.....	10,140,384.52	2,806.92	.....	62,538.84	.....	.....
.....
19,261.65	.....	42,239.77	297.53	3,627.04	.....	3,627.04	.....
.....	10,747.72	24,227.17	.....	16,969.20	.....	16,969.20	.....
2,000.00	.....	11,964.43	199.47	8,667.93	.....	8,667.93	.....
.....	.....	9,642.10	366.52	7,949.43	.....	7,949.43	.....
.....	.....	5,099.85	.....	1,065.46	.....	1,065.46	.....
.....	.....	13,671.78	16.46	817.18	.....	817.18	.....
6,110.00	.....	20,619.09	441.59	2,934.58	.....	2,934.58	.....
.....
283.88	.....	7,423.39	.....	.....	1,897.75	.....	1,897.75
\$12,996,586.16	\$667,820.21	\$49,206,796.04	\$591,843.08	\$15,580,062.75	\$321,097.77	\$6,962,968.76	\$235,565.00

*Interest assumed by the Chicago & Northwestern Railway Company.

TABLE XII.

COMPARATIVE TABLE OF EARNINGS FOR THE YEARS ENDING JUNE 30, 1878, 1879 AND 1880.

RAILROADS	1878.					1879.					1880.				
	Miles.	Total earnings.	Per mile of road.	Per train mile.	Miles.	Total earnings.	Per mile of road.	Per train mile.	Miles.	Total earnings.	Per mile of road.	Per train mile.	Miles.	Total earnings.	Per mile of road.
Burlington, Cedar Rapids & Northern.....	425.83	\$ 1,614,762.63	\$ 3,790.52	1.83	425.76	\$ 1,387,961.64	\$ 3,260.03	1.52	492.30	\$ 1,863,472.38	\$ 3,974.98	1.64	181.00	274,551.24	1,516.68
Chicago, Clinton & Western.....	10.00	13,241.41	1,324.14	1.32	181.00	206,708.60	1,139.56	.82	181.00	274,551.24	1,516.68	1.64	181.00	274,551.24	1,516.68
Burlington & Southwestern.....	142.00	187,965.50	1,323.56	.90	181.00	206,708.60	1,139.56	.82	181.00	274,551.24	1,516.68	1.64	181.00	274,551.24	1,516.68
Central Iowa.....	220.44	841,835.35	4,209.17	1.50	190.64	715,568.27	3,756.05	1.53	207.34	883,000.06	4,258.70	1.62	207.34	883,000.06	4,258.70
Chicago, Burlington & Quincy.....	522.90	4,290,886.54	8,186.70	1.56	605.14	5,020,157.11	8,270.34	1.40	722.05	5,911,595.28	8,068.11	1.49	722.05	5,911,595.28	8,068.11
Chicago, Burlington & Quincy.....	249.83	1,499,029.80	6,000.20	.83	250.98	1,623,788.33	6,469.06	1.89	253.98	1,725,775.25	6,876.15	1.90	253.98	1,725,775.25	6,876.15
Kansas City, St. Jo. & Council Bluffs.....	1,412.34	9,109,411.56	6,428.64	1.42	1,771.40	7,965,083.55	4,491.00	1.37	3,000.26	11,425,124.08	4,586.60	1.60	3,000.26	11,425,124.08	4,586.60
Chicago, Milwaukee & St. Paul.....	208.10	638,634.96	3,068.44	1.42	221.60	451,201.70	2,040.62	1.44	208.10	610,947.80	2,444.76	1.63	208.10	610,947.80	2,444.76
Chicago, Clinton, Dubuque & Minnesota.....	180.65	222,637.47	1,236.00	1.38	160.65	185,212.21	1,178.00	1.17	208.10	610,947.80	2,444.76	1.63	208.10	610,947.80	2,444.76
Davenport & Northwestern.....	56.00	102,107.10	1,823.00	1.32	160.65	185,212.21	1,178.00	1.17	208.10	610,947.80	2,444.76	1.63	208.10	610,947.80	2,444.76
Dubuque & Southwestern.....	93.00	77,908.37	837.70	1.31	160.65	185,212.21	1,178.00	1.17	208.10	610,947.80	2,444.76	1.63	208.10	610,947.80	2,444.76
Sabula, Ashley & Dakota.....	79.00	233,890.43	2,960.63	2.47	119.90	227,338.36	1,895.00	2.36	113.00	109,811.45	971.76	1.34	113.00	109,811.45	971.76
Sioux City & Dakota.....	1,656.36	13,617,116.42	8,240.83	1.66	1,616.50	13,744,566.57	8,502.57	1.52	1,690.89	16,155,122.75	9,814.25	1.65	1,690.89	16,155,122.75	9,814.25
Chicago & North-western.....	87.00	65,068.91	1,759.00	.99	68.80	77,543.28	1,405.00	.86	68.80	69,881.72	1,111.60	.74	68.80	69,881.72	1,111.60
Des Moines & Minneapolis.....	68.80	87,721.86	1,275.03	.99	68.80	77,543.28	1,405.00	.86	68.80	69,881.72	1,111.60	.74	68.80	69,881.72	1,111.60
Iowa Midland.....	3.00	5,707.16	1,902.39	.63	3.00	3,605.54	1,201.85	.32	18.70	8,276.22	2,728.22	.23	18.70	8,276.22	2,728.22
Toledo & Northwestern.....	1,008.20	8,266,664.54	8,008.16	1.38	1,069.00	9,267,684.19	8,669.44	1.32	1,311.00	11,461,706.30	8,742.72	1.54	1,311.00	11,461,706.30	8,742.72
Chicago, Rock Island & Pacific.....	162.20	566,962.49	3,495.45	1.28	162.20	543,698.49	3,350.00	1.19	17.00	22,920.61	1,348.24	1.06	17.00	22,920.61	1,348.24
Keokuk & Des Moines.....	17.00	23,086.98	1,358.05	1.13	17.00	22,920.61	1,348.24	1.06	17.00	22,920.61	1,348.24	1.06	17.00	22,920.61	1,348.24
Newton & Monroe.....	147.50	407,546.63	2,763.71	1.76	149.00	385,663.59	2,470.68	1.58	433.44	876,301.88	2,021.74	1.37	433.44	876,301.88	2,021.74
Chicago, St. Paul, Minneapolis & Omaha.....	87.20	182,813.44	2,096.47	1.61	87.20	205,190.59	2,352.41	1.56	87.20	265,526.33	3,045.01	1.98	87.20	265,526.33	3,045.01
Des Moines & Fort Dodge.....	13.62	3,077.48	226.00	1.26	17.00	19,947.86	1,171.00	1.46	56.26	42,324.54	768.00	.97	56.26	42,324.54	768.00
Dubuque & Dakota.....	402.16	1,707,705.06	4,246.33	1.26	402.16	1,444,065.74	3,590.77	1.46	402.16	1,628,012.28	4,048.17	1.47	402.16	1,628,012.28	4,048.17
Grinnell & Montezuma.....	3.25	9,426.34	3,069.00	1.26	3.25	8,973.67	2,761.13	1.46	3.80	6,720.63	1,768.58	.97	3.80	6,720.63	1,768.58
Iowa Railway, Coal & Manufacturing Co.....	3.25	9,426.34	3,069.00	1.26	3.25	8,973.67	2,761.13	1.46	3.80	6,720.63	1,768.58	.97	3.80	6,720.63	1,768.58
Minneapolis & St. Louis.....	55.00	98,827.34	1,796.86	1.26	55.00	123,899.69	2,252.71	1.05	43.00	62,276.08	1,448.74	1.11	43.00	62,276.08	1,448.74
Fort Dodge & Fort Ridgely.....	80.47	283,336.33	3,521.47	1.45	80.47	283,336.33	3,521.47	1.45	80.47	283,336.33	3,521.47	1.45	80.47	283,336.33	3,521.47
Missouri, Iowa & Nebraska.....	80.47	283,336.33	3,521.47	1.45	80.47	283,336.33	3,521.47	1.45	80.47	283,336.33	3,521.47	1.45	80.47	283,336.33	3,521.47
Sioux City & Pacific.....	80.47	283,336.33	3,521.47	1.45	80.47	283,336.33	3,521.47	1.45	80.47	283,336.33	3,521.47	1.45	80.47	283,336.33	3,521.47

TABLE XIII.

COMPARATIVE TABLE OF OPERATING EXPENSES FOR THE YEARS ENDING JUNE 30, 1878,
1879 AND 1880.

RAILROADS.	1878.				1879.				1880.			
	Miles.	Total operating expenses.	Per mile of road.	Per train mile.	Miles.	Total operating expenses.	Per mile of road.	Per train mile.	Miles.	Total operating expenses.	Per mile of road.	Per train mile.
Burlington, Cedar Rapids & Northern.....	425.83	\$ 1,064,451.57	\$ 2,493.06	1.20	426.76	\$ 960,668.29	\$2,205.87	1.04	492.80	\$ 1,184,884.30	\$2,577.44	1.04.5
Chicago, Clinton & Western.....	10.00	12,962.40	1,296.24	...	181.00	199,183.94	1,100.48	...	181.00	274,271.00	1,515.29	...
Burlington & Western.....	142.00	197,184.52	1,389.00	.85	130.54	666,018.19	2,883.50	1.19	297.54	538,146.78	2,886.47	.93
Central Iowa.....	220.44	860,618.68	2,684.00	1.02	190.54	3,001,983.13	4,960.81	.87	722.08	3,143,667.28	4,361.88	.98.5
Chicago, Burlington & Quincy.....	822.90	2,786,646.81	5,332.00	...	606.14	1,072,512.07	4,713.56	.80	263.68	1,164,883.17	4,694.28	1.28
Kansas City, St. Jo. & Council Bluffs.....	353.88	1,074,324.56	4,362.73	...	260.98	4,864,506.94	7,123.16	.74	3,000.26	6,288,661.49	2,455.85	.92
Chicago, Milwaukee & St. Paul.....	1,413.34	4,968,341.14	2,948.98	.91	1,771.40	3,840,678.71	1,632.40	1.09	208.10	366,060.60	1,661.80	1.02
Chicago, Clinton, Dubuque & Minnesota.....	268.10	277,647.69	1,246.08	...	221.80	184,286.51	1,147.00	...	...	...	...	...
Davenport & Northwestern.....	180.65	204,888.69	1,276.00	...	160.66	...	...	...	...	...	...	...
Dubuque & Northwestern.....	66.00	87,514.20	1,410.00	...	...	...	...	...	...	...	...	...
Dubuque, Audley & Dakota.....	98.00	97,686.97	1,060.39	1.28	...	...	...	...	...	...	...	...
Sioux City & Dakota.....	79.00	126,359.29	1,688.58	1.44	119.90	151,719.02	1,364.32	1.58	113.00	89,329.06	790.53	2.19
Chicago & Northwestern.....	1,666.96	6,764,306.90	4,278.71	.82	1,676.80	6,645,516.98	4,041.86	.73	1,680.89	7,116,728.98	4,355.08	.76
Des Moines & Northwestern.....	37.00	52,251.45	1,428.00	...	98.00	47,766.19	1,823.00	...	88.00	82,404.58	1,608.08	...
Iowa Midland.....	68.80	117,574.73	1,708.58	1.38	86.80	71,158.30	1,034.28	.81	98.80	83,110.87	1,208.00	.92
Toledo & Northwestern.....	2.00	4,862.16	1,641.58	.51	3.00	3,677.70	1,226.44	.71	18.70	9,488.46	1,398.29	.61
Chicago, Rock Island & Pacific.....	1,063.20	4,368,204.97	4,222.89	.73	1,069.00	5,018,389.66	4,694.44	.71	1,311.00	6,163,200.47	4,693.51	.86
Keokuk & Des Moines.....	162.20	416,529.46	2,660.58	1.04	192.20	420,070.92	2,689.58	.89	...	...	...	...
Newton & Monroe.....	17.00	14,863.29	846.07	.70	17.00	16,987.76	997.52	.76	...	...	...	...
Chicago, St. Paul, Minneapolis & Omaha.....	147.60	272,969.39	1,781.00	1.11	148.00	377,651.74	1,876.67	1.20	483.44	666,942.76	1,688.72	.88
St. Paul & Sioux City.....	87.20	180,866.68	1,493.58	1.17	87.20	128,987.27	1,477.72	.96	87.20	163,106.07	1,870.48	1.22
Des Moines & Fort Dodge.....	...	...	...	...	...	...	...	...	...	...	...	...
Dubuque & Dakota.....	...	...	...	...	...	...	...	...	...	...	...	...
Grinnell & Mountzuma.....	13.62	2,767.24	203.00	...	17.40	16,497.36	972.00	...	56.26	16,673.39	800.00	...
Illinois Central.....	402.18	1,010,866.96	2,613.00	.74	402.16	886,379.64	2,077.00	.86	13.62	10,676.46	783.59	.50.2
Iowa Railway, Coal & Manufacturing Co.....	8.26	6,411.11	1,972.00	...	3.26	6,087.73	1,873.00	...	402.16	829,082.51	2,061.40	.76
Minneapolis & St. Louis.....	...	...	...	...	...	...	...	...	3.60	4,082.72	1,192.06	...
Fort Dodge & Fort Ridgely.....	...	...	...	...	16.00	...	...	...	968.00	351,492.56	2,288.98	.96
...	...	...	...	...	...	...	...	...	28.40	9,769.76	542.76	.80

Missouri, Iowa & Nebraska	85.00	101,990.46	1,199.40	85.00	108,031.88	1,318.03	.87	45.00	40,266.62	894.81	...
St. Louis, St. Louis & Pacific	80.47	175,697.30	2,220.56	1.10	161,442.57	2,006.24	.98	80.47	179,829.99	2,294.97	1.05
Union Pacific .....	...	...	...	...	...	...	...	...	...	...	...
Wabash, St. Louis & Pacific .....	...	...	...	...	...	...	...	1,729.48	6,767,661.44	2,907.34	.63
St. Louis, Ottumwa & Cedar Rapids	43.30	104,510.00	2,455.00	...	73,698.96	1,709.00	.85	...	...	...	...
NARROW GAUGE ROADS.											
Burlington & Northwestern	38.80	10,904.36	322.00	.45	11,861.59	380.00	.50	38.37	22,878.13	695.99	.07
Chicago, Baltimore, Cascade & Western .....	...	...	717.96	.90	7,049.21	783.02	...	37.67	14,179.45	376.41	.90.5
Crooked Creek	8.00	5,743.64	...	...	1,819.00	261.29	...	8.50	9,994.42	1,175.81	...
Des Moines, Adel & Western .....	...	...	...	...	...	...	...	26.50	9,443.10	583.31	...
Fort Madison & Northwestern .....	...	...	...	...	...	...	...	12.00	5,099.86	424.96	.80.6
Iowa Eastern	19.10	14,190.00	742.98	...	12,085.00	612.00	...	19.70	13,671.78	694.09	...
Waukon & Mississippi	23.00	8,693.11	375.18	...	11,613.64	654.94	.46	23.00	14,509.09	680.83	.54.7
STEAM RAILWAYS OPERATED BY STEAM.											
Hill & West Dubuque Street Railway .....	...	...	...	...	...	...	...	2.00	7,139.51	3,564.75	...
Total	7,474.66	\$ 25,025,692.84	...	...	7,896.31	\$ 25,025,263.38	...	11,739.59	\$ 35,647,439.67	...	...

TABLE XIV.
INTEREST AND DIVIDENDS COMPARED WITH INCOME.

RAILROADS.	Miles operated.	Net income.	Interest on funded debt.	Interest on unfunded debt.	Dividends.	Surplus at beginning of year.	Surplus at the close of the year.	Deficit at the beginning of the year.	Deficit at the close of the year.	Amount property increased during the year.
Burlington, C. R. & Northern	492.30	\$ 679,008.08	\$ 367,620.00	\$ 14,000.00			\$ 12,433.06		\$ 789,238.99	
Burlington & Southwestern	181.00	280.24	317,600.00							28,862.60
Central Iowa	207.34	844,864.28	269,000.00							8,492,240.90
Chicago, Burlington & Quincy	722.06	2,762,326.00	366,099.16		110,121,481.99	76,111.54	142,018.50			139,006.92
Kansas City, St. Jo. & C. B.	253.88	660,896.08	372,289.16		1,788,819.36	2,769,127.41	1,269,848.90			13,441,171.10
Chicago, Milwaukee & St. Paul.	8,000.26	5,126,673.44	2,623,047.48			188,912.40	188,912.40			9,084.55
Chicago, Clinton, D. & M.	208.10	144,867.90	60,924.99	5,729.24		2,688,337.31	3,495,441.58			
Davenport & Northwestern							60,044.63			
Sioux City & Dakota	113.00	20,482.89	43,029.53							
Chicago & Northwestern	1,690.89	9,088,393.82	2,846,061.36	88,120.00	2,406,531.00	15,659.34	6,431,689.80	10,829.34		387,815.16
Chicago, Iowa & Nebraska						4,704,044.07				1,438,111.09
Cedar Rapids & Missouri R.	274.01	769,352.31	262,960.00	388.06	327,888.00		484,944.22			
Des Moines & Minneapolis	66.00		28,620.00							
Iowa Midland	66.80		108,000.00							
Maple River			34,867.50			41,391.30				
Toledo & Northwestern	18.70		*12,600.00							
Chicago, Rock Island & Pacific	1,311.00	5,808,505.83	940,610.00		2,097,990.00	7,779,682.44	2,406,071.68	1,160.23		37,889.39
Keokuk & Des Moines										74,219.12
Chicago, St. P., Minn. & Omaha	433.44	209,350.12	186,400.00							470,109.39
St. Paul & Sioux City	87.20	102,419.26	66,340.00	1,644.11						1,702,890.66
Des Moines & Fort Dodge	55.26	25,751.15	12,800.00	2,384.23						
Dubuque & Dakota	13.62	10,007.10	8,000.00							
Grinnell & Montezuma	402.16	798,979.67	366,928.00							
Illinois Central	183.69	406,951.83	207,304.56		383,988.50	944.37	4,403.68			
Iowa Falls & Sioux City	3.50	2,087.91			92,470.00	41,556.91	148,712.74			
Iowa Railway, Coal & Mfg Co.										
Minneapolis & St. Louis	368.00	280,970.71	152,860.00	42,672.67			2,088.41			931,120.50
Fort Dodge & Fort Ridgely	28.40						36,898.14			160,812.85
Missouri, Iowa & Nebraska	43.00	22,009.43	None reported.				8,238.24			

* Assumed by the Chicago & Northwestern.

† This dividend is 9½ per cent cash and 20 per cent stock, and is on the stock of the entire road.

‡ Included in Minneapolis & St. Louis.

St. Louis City & Pacific.....	80.47	109,666.09	96,680.00	160.29	11,680.00	54,168.23	89,979.79	.....	.....	5,412.54
Union Pacific.....	1,795.48	8,230,184.20	2,919,066.12	115,892.04	.....	.....	.....	1,025,420.85	1,632,892.68	1,497,006.49
Wabash, St. Louis & Pacific.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NARROW GAUGE ROADS.										
Burlington & Northwestern.....	88.37	22,988.69	8,498.88	7,802.82	.....	2,298.41	13,384.44	.....	.....	187,897.62
Chicago, Bellevue, Cascade & W.....	37.87	.....	.....	.....	.....	.....	.....	.....	6,531.48	187,543.51
Crooked Creek.....	8.50	.....	.....	.....	.....	.....	.....	.....	4,967.98	.....
Des Moines, Adel & Western.....	28.50	7,949.43	.....	.....	.....	.....	7,649.48	.....	.....	886,044.15
Fort Madison & Northwestern.....	12.00	1,088.46	.....	.....	.....	.....	.....	.....	.....	.....
Iowa Eastern.....	19.70	317.18	.....	.....	.....	.....	.....	.....	.....	.....
Waukon & Mississippi.....	23.00	9,044.58	6,110.00	.....	.....	.....	2,884.69	.....	.....	200,890.88
STREET RAILWAYS OPERATED BY STEAM.										
Hill & West Dubuque St. R'y ..	2.00	.....	.....	.....	.....	.....	.....	.....	1,608.87	.....
Total	12,197.29	\$30,062,668.72	\$12,060,086.69	\$278,708.36	\$17,194,969.96	\$18,392,116.82	\$15,011,682.88	\$1,147,946.50	\$1,612,561.31	\$218,609,412.18

TABLE XV.

COMPARISON OF HAULAGE OF EMPTY AND LOADED FREIGHT CARS—FREIGHT CAR MILEAGE.

RAILROADS.	Number of miles run by loaded cars east and south.	Number of miles run by loaded cars north and west.	Number of miles run by empty cars east and south.	Number of miles run by empty cars west and north.	Total freight car mileage.	Percentage of empty cars hauled east and south.	Percentage of empty cars hauled west and north.	Percentage of empty cars hauled both ways.	Number of tons loaded in Iowa.
Burlington, Cedar Rapids & Northern					11,902,632				238,201
Burlington & Southwestern					5,576,660			42	
Central Iowa	24,855,507	21,875,013	4,138,220	7,030,264	57,889,004	14.24	24.52	19.28	
Chicago, Burlington & Quincy					7,030,264				
Kansas City, St. Jo. & Council Bluffs.					7,030,264				
Chicago, Milwaukee & St. Paul.					90,888,391			80	330,798
Chicago, Clinton, Dubuque & Minnesota	1,770,208	944,496	222,907	981,406	3,928,016	11	50	31	140,436
Sioux City & Dakota.					389,892			37	9,088
Chicago & Northwestern	59,096,219	45,092,300	10,489,252	26,703,640	139,971,411	15	36	26.50	
Iowa Midland	216,790	145,488	10,456	81,928	454,572	5	36	21	
Toledo & Northwestern					11,178			11	37
Chicago, Rock Island & Pacific	34,601	86,172	8,410	11,178	139,351	63	11	28	
Des Moines & Fort Dodge					12,293,988				
Dubuque & Dakota.	36,066,728	32,048,286	8,062,819		88,371,716	18	23		
Grinnell & Montana									
Illinois Central									138,954
Iowa Railway, Coal & Manufacturing Company									16,345
Minneapolis & St. Louis		8,715,234			11,631,944				1,542
Sioux City & Pacific					26,761,232				514,922
Wabash, St. Louis & Pacific.					1,370,183				41,556
					173,106,576				7,780
									94,841
NARROW GAUGE ROADS.									
Burlington & Northwestern					223,745				22,395
Chicago, Bellevue, Cascade & Western									1,618
Crooked Creek									8,675
Des Moines, Adel & Western	5,980	5,980							7,904
Iowa Eastern									6,112
Waukon & Mississippi									3,681
Total	121,645,028	180,413,900	22,980,064	78,908,988	617,290,298				1,681,848

* Number of miles run by loaded cars both ways.

† Number of miles run by empty cars both ways.

TABLE XVI.
TRACK IN IOWA—MILES.

RAILROADS.	Road owned.	Road leased.	Total.	Sidings.	Length of track computed as single track.	Steel rails.	Iron rails.	Gauge.	Double track.
Burlington, Cedar Rapids & N. W.	468.71	.....	468.71	38.73	468.71	180.01	327.43	4.8%	.....
Burlington & Southwestern.	78.00	.....	78.00	3.70	78.00	1.75	79.95	4.8%	.....
Central Iowa	190.64	.....	190.64	23.68	190.64	41.06	173.24	4.8%	.....
Chicago, Burlington & Quincy	703.63	.....	703.63	185.00	724.91	314.99	543.92	4.8%	21.08
Kan. City, St. Jo. & Council B.	53.09	.....	53.09	6.77	53.09	36.00	23.86	4.8%	.....
Chicago, Milwaukee & St. Paul.	732.12	.....	732.12	59.00	732.12	19.06	772.04	4.8%	.....
Chl., Clinton, Dubuque & M.	183.20	.....	183.20	15.94	183.20	6.86	191.29	4.8%	.....
Chicago & Northwestern	8.50	.....	8.50	60.32	8.50	.....	68.82	4.8%	.....
Chicago, Iowa & Nebraska.	81.84	.....	81.84	.....	81.84	81.84	.....	4.8%	.....
Cedar Rapids & Missouri R.	274.01	.....	274.01	.....	274.01	214.25	59.76	4.8%	.....
Maple River	72.91	.....	72.91	.....	72.91	.....	72.91	4.8%	.....
Des Moines & Minneapolis.	58.00	.....	58.00	4.86	58.00	34.00	23.50	4.8%	.....
Iowa Midland	68.80	.....	68.80	4.87	68.80	.....	73.67	4.8%	.....
Toledo & Northwestern.	18.70	.....	18.70	1.50	18.70	7.50	13.70	4.8%	.....
Chicago, Rock Island & Pacific.	686.70	.....	686.70	98.51	690.40	448.00	340.91	4.8%	3.70
Keokuk & Des Moines	162.20	.....	162.20	15.36	162.20	35.00	142.56	4.8%	.....
Chl., St. Paul, Minneapolis & O.	.....	.....	.....	.....	.....	.....	.....	4.8%	.....
St. Paul & Sioux City	74.69	.....	74.69	3.96	74.69	6.09	72.56	4.8%	.....
Des Moines & Fort Dodge	83.00	.....	83.00	6.32	83.00	6.50	82.52	4.8%	.....
Dubuque & Dakota.	55.26	.....	55.26	2.59	55.26	31.16	26.59	4.8%	.....
Grinnell & Montezuma	13.62	.....	13.62	.50	13.62	.....	14.12	4.8%	.....
Illinois Central.	.....	.....	402.16	33.33	402.16	68.51	376.98	4.8%	.....
Cedar Falls & Minnesota.	75.77	.....	75.77	.....	.....	.....	.....	4.8%	.....
Dubuque & Sioux City	142.70	.....	142.70	.....	.....	.....	.....	4.8%	.....
Iowa Falls & Sioux City	183.69	.....	183.69	.....	.....	.....	.....	4.8%	.....
Iowa Railway, Coal & M'fg Co.	3.50	.....	3.50	.50	3.50	.....	4.00	4.8%	.....
Minneapolis & St. Louis	.....	.....	89.00	*	89.00	.....	89.00	4.8%	.....
Fort Dodge & Fort Ridgely.	28.40	.....	28.40	.....	.....	.....	.....	4.8%	.....
Minnesota & Iowa Southern.	60.60	.....	60.60	.....	.....	.....	.....	4.8%	.....
Missouri, Iowa & Nebraska.	43.00	.....	43.00	1.33	43.00	.....	44.33	4.8%	.....
Sioux City & Pacific.	80.47	.....	80.47	8.87	80.47	.....	89.34	4.8%	.....
Union Pacific.	.....	.....	.....	.....	.....	.....	.....	4.8%	.....
Wabash, St. Louis & Pacific.	121.30	.....	121.30	10.00	121.30	69.00	62.30	4.8%	.....
NARROW GAUGE ROADS.									
Burlington & Northwestern.	38.37	.....	38.37	1.80	38.37	.....	40.17	3.	.....
Chicago, Bellevue, Cascade & W.	37.67	.....	37.67	1.15	37.67	.....	38.82	3.	.....
Orooked Creek	8.50	.....	8.50	.50	8.50	.....	9.00	3.	.....
Des Moines, Adel & Western	28.50	.....	28.50	1.59	28.50	.....	30.09	3.	.....
Fort Madison & Northwestern.	12.00	.....	12.00	*	12.00	.....	12.00	3.	.....
Iowa Eastern.	19.70	.....	19.70	1.80	19.70	13.70	17.60	3.	.....
Waukon & Mississippi.	23.00	.....	23.00	.53	23.00	.....	23.53	3.	.....
STREET RAILWAYS OPERATED BY STEAM.									
Hill & West Dubuque Street R'y	2.00	.....	2.00	*	2.00	.....	2.00	.....	.....
Total	3,762.20	1,214.81	4,977.01	589.55	5,001.77	1,591.61	3,946.01	.....	24.76

* None reported.

† Wooden.

TABLE XVII.
BRIDGES AND CROSSINGS.

RAILROADS.	TRUSS BRIDGES.						WOODEN, TRESTLE AND CULVERTS.		CROSSINGS.								
	WOODEN.			IRON.			COMBINATION.		STONE CULVERTS.		HIGHWAYS.						
	Number.	Aggregate length in feet.	Number.	Aggregate length in feet.	Number.	Aggregate length in feet.	Number.	Aggregate length in feet.	Number.	Aggregate length in feet.	RAIL-ROAD.		At grade.				
											Over or under.	At grade.	Over track.	Under track.	18 feet above track.	Not 18 feet above track.	At which there are flagmen.
Burlington, Cedar Rapids & Northern	38	3,584	1	113 11	3,108	666	40,836	10	1	561	2	4	1	1	1	1	1
Burlington & Southwestern	9	1,790				146	14,744	2	1	70	1	2	1	1	1	1	1
Central Iowa	22	3,183				269	28,992	13	1	207	1	3	1	1	1	1	1
Chicago, Burlington & Quincy	60	8,016	47	5,380	3	265	966	102,342	307	7	742	16	14	15	15	15	15
Kansas City, St. Jo. & Council Bluffs	2	80				32	2,326	2	2	86	1	2	1	1	1	1	1
Chicago, Milwaukee & St. Paul	17					765	66,911	304	2	800	4	10	4	4	4	4	4
Chicago, Clinton, Dubuque & Minnesota	30	1,701	1	97 16	1,886	210	52,848	203	2,997	134	1	2	1	1	1	1	1
Davenport & Northwestern																	
Sioux City & Dakota																	
Chicago & Northwestern	12	300				45	4,667	5	5	387	1	1	1	1	1	1	1
Des Moines & Minneapolis	37	2,446				3	170	136	675	66	5	1	4	1	1	1	1
Iowa Midland						114	7,960	2	1	92	1	4	1	1	1	1	1
Toledo & Northwestern	68	9,012	9	2,386	9	2,608	1,438	103,840	145	12	8	986	20	32	20	14	14
Chicago, Rock Island & Pacific	2	108				53	5,468	1	1	20	1	1	1	1	1	1	1
Chicago, St. Paul, Minneapolis & Omaha	4					38		1	1	68	1	1	1	1	1	1	1
St. Paul & Sioux City	16	960				64	9,364	1	1	49	1	1	1	1	1	1	1
Des Moines & Fort Dodge																	
Dubuque & Dakota																	
Grinnell & Montezuma	51	8,352	1	110		617	51,677	199	11,300	6	1	401	8	8	8	4	4
Illinois Central						2	260	1	1	28	1	1	1	1	1	1	1
Iowa Railway, Coal & Manufacturing Company	20	1	160			14	1,108	14	10,160	2	2	14	1	1	1	1	1
Minneapolis & St. Louis																	
Fort Dodge & Fort Ridgely																	
Missouri, Iowa & Nebraska																	
Sioux City & Pacific																	
Union Pacific																	

[illegible]

TABLE XV.III.

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

RAILROADS.											CONSTRUCTION.										
	Grading, bridging and masonry.	Superstructure, in- cluding rails, ties and ballast.	Buildings, includ- ing passenger and freight stations, coal sheds and water stations.	Engine house, car sheds and turn- tables.	Machine shops, in- cluding machinery and tools.	Engineering, agen- cies, salaries and other general ex- penses.	Purchase of other roads.	Double track exten- sion.	Land, land damages and fencing.	Total construction.											
Burlington, Cedar Rapids & Northern	\$ 6,777	\$ 3,220	\$ 6,380		\$ 317	\$	\$ 689,684	\$	\$ 14,765	\$ 731,093											
Burlington & Southwestern	268	4,941	1,645	649	5,978	2,962		246,110	7,207	23,660											
Central Iowa	1,917,111		60,292	7,182		132,306			199,203	2,662,205											
Chicago, Burlington & Quincy	69,318		13,364		6,476		11,718,697		9,018	87,175											
Kansas City, St. Jo. & Council Bluffs	16,154		163,820		315,411				405,279	12,609,361											
Chicago, Milwaukee & St. Paul	2,819																				
Chicago, Clinton, Dubuque & Minnesota																					
Sioux City & Dakota																					
Chicago & Northwestern	172,756	189,082	*338,467						187,512	354,120											
Iowa Midland	15,809	11,621	56			7,386			877,817	87,889											
Chicago, Rock Island & Pacific	168,202	246,396			*5,594	33,591			3,018	470,102											
Chicago, St. Paul, Minneapolis & Omaha.	174,907	78,686	*33,969	23,612	7,763	566,104	223,865		39,849	1,146,742											
St. Paul & Sioux City						279	4,760														
Des Moines & Fort Dodge	2,200	21,622	16,721	160	419				56,134	101,667											
Dubuque & Dakota																					
Grinnell & Montezuma																					
Illinois Central																					
Iowa Railway, Coal & Manufacturing Company																					
Minneapolis & St. Louis	290,401	489,167	21,876	3,171		19,371	32,500		14,371	870,367											
Fort Dodge & Fort Ridgely	81,606	115,763	6,664	261		- 2,999			8,519	160,513											
Missouri, Iowa & Nebraska																					
Sioux City & Pacific	26	1,637	29		171				18	1,780											

* Includes engine houses, car sheds and turn-tables, machine shops, including machinery and tools.

TABLE XVIII—CONTINUED.

RAILROADS.	EQUIPMENT.				OTHER INCREASE.				Credits to property accounts.	Total additions to property accounts.
	Locomotives.	Passenger cars.	Freight and other cars.	Total equipment.	Other expenditures charged to property accounts.	Total expenditures for property accounts.	Amount capital has been increased by stock or other dividends not reported by actual increase of property.	Amount capital has been increased by dividing surplus.		
Burlington, Cedar Rapids & Northern	\$.....	\$.....	\$ 68,148	\$ 68,148	\$.....	\$ 786,239	\$.....	\$.....	\$.....	\$ 786,239
Burlington & Southwestern	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Central Iowa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chicago, Burlington & Quincy	149,847	13,008	5,202	5,202	.....	26,852	.....	.....	.....	26,852
Kansas City, St. Jo. & Council Bluffs	41,191	7,551	612,880	612,880	9,280	3,427,221	6,198,591	.....	4,979	3,432,241
Chicago, Milwaukee & St. Paul	176,596	76,839	68,095	117,437	.....	204,613	.....	.....	66,807	189,006
Chicago, Clinton, Dubuque & Minnesota	.....	.....	878,376	881,510	.....	.....	.....	.....	.....	13,441,171
Sioux City & Dakota	.....	.....	3,695	6,215	.....	.....	.....	.....	.....	9,034
Chicago & Northwestern	.....	.....	.....	.....	.....	387,815	.....	.....	.....	387,815
Iowa Midland	.....	.....	.....	560,294	.....	1,438,111	.....	.....	.....	1,438,111
Toledo & Northwestern	.....	.....	.....	.....	.....	1,702,899	.....	.....	.....	87,889
Chicago, Rock Island & Pacific	.....	.....	.....	554,149	.....	.....	.....	.....	.....	470,102
Chicago, St. Paul, Minneapolis & Omaha	.....	.....	6,439	6,439	.....	108,096	.....	.....	.....	708,096
St. Paul & Sioux City	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Des Moines & Fort Dodge	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dubuque & Dakota	12,993	2,700	18,873	34,566	.....	.....	.....	.....	.....	34,566
Grinnell & Montezuma	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Illinois Central	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Iowa Railway, Coal & Manufacturing Company	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Minneapolis & St. Louis	23,930	12,897	.....	36,827	23,446	.....	.....	.....	.....	931,129
Fort Dodge & Fort Ridgely	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Missouri, Iowa & Nebraska	.....	.....	.....	.....	.....	.....	.....	.....	.....	160,813
Sioux City & Pacific	.....	.....	823	2,327	.....	.....	.....	.....	.....	.....
Union Pacific	1,903	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wabash, St. Louis & Pacific	82,379	56,798	437,591	579,772	.....	1,497,006	.....	.....	.....	1,497,006
NARROW GAUGE ROADS.										
Burlington & Northwestern	6,555	8,698	10,516	20,964	.....	.....	.....	.....	.....	187,888
Chicago, Bellevue, Cascade & Western	5,213	1,600	9,024	16,795	.....	187,544	.....	.....	.....	187,544

TABLE XIX.

EQUIPMENT.

RAILROADS.	LOCOMOTIVES.				CARS.								STATIONS.		EMPLOYEES.			
	Maximum weight of in working order.	Maximum weight of tender full of fuel and water.	Total number of.	Equipped with train brake.	Passenger cars.	Passenger cars with train brake.	Express and baggage cars.	Box freight cars.	Stock cars.	Platform cars.	Conductor's way-cars.	Other cars.	Total of cars.	Total.	In Iowa.	Total.	In Iowa.	Total.
Burlington, Cedar Rapids & Northern.	34	24	41	11	13	13	17	895	314	296	1,266	80	77	1,350	1,310	77	1,350	1,310
Burlington & Southwestern	30	30	9	3	3	3	3	49	54	108	217	28	17	350	260	17	350	260
Central Iowa	34	5	25	24	7	10	8	322	30	202	30	603	37	37	600	600	37	600
Chicago, Burlington & Quincy	51	30	374	127	140	140	70	8,409	2,518	1,047	12,280	301	183	12,587	5,968	183	12,587	5,968
Kansas City, St. Jo., & Council Bluffs	35	23	38	14	22	22	11	797	161	23	1,053	42	10	1,328	87	10	1,328	87
Chicago, Milwaukee & St. Paul	41	28	344	80	141	141	109	8,002	76	261	9,131	515	117	10,924	1,873	117	10,924	1,873
Chicago, Clinton, Dubuque & Minnesota.	33	26.5	13	5	10	10	4	344	54	8	442	33	28	560	535	28	560	535
St. Louis City & Dakota	27	18	5	2	2	2	5	49	54	10	110	19	6	143	40	6	143	40
Chicago & Northwestern	36	24	373	161	185	185	90	4,918,243	1,332	102	10,324	284	13	150	1,770	13	150	1,770
Des Moines & Minneapolis	36	24	5	3	3	3	51	...	...	...	...	57	15	79	79	15	79	79
Iowa Midland	40	25	276	54	99	99	40	3,719	1,408	631	7,483	180	101	6,742	3,877	101	6,742	3,877
Toledo & Northwestern	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chicago, Rock Island & Pacific	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chicago, St. Paul, Minneapolis & Omaha.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
St. Paul & Sioux City	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Des Moines & Fort Dodge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dubuque & Dakota	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grinnell & Montana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Illinois Central	43	37	54	1	19	19	17	1,088	...	...	...	...	...	...	...	...	...	...
Iowa Railway, Coal & Manufacturing Company	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Minneapolis & St. Louis.	33	22.4	16	12	8	8	3	255	162	89	517	22	2	572	110	2	572	110
Fort Dodge & Fort Ridgely	20	5	1	1	1	1	1	1	6	...	...	...	...	...	...	...	...	...
Missouri, Iowa & Nebraska	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
St. Louis City & Pacific	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Union Pacific	34.7	22.6	15	3	8	8	6	89	45	11	214	16	12	500	370	12	500	370

Wabash, St. Louis & Pacific.....	84.2	25.9	294	138	107	107	77	4,404	449	633	7,043	323	19	8,064	567
NARROW GAUGE ROADS.															
Burlington & Northwestern.....	20.7		3	3	3	3	2	39		12	56	7	7	64	64
Chicago, Bellevue, Cascade & Western...	15	14	1	1		1	1	15	5		31	7	7	71	71
Crooked Creek.....	17.7	10	1			1	2	2	34		37	2	2	5	5
Des Moines, Adel & Western.....	20		3	3	2			49		6	57	7	7	88	88
Fort Madison & Northwestern.....	13		1	1	1			6	6	5	21	3	3	11	11
Iowa Eastern.....	14		1	1	1	2	3	13	1	14	22	7	7	15	15
Wankon & Mississippi.....	15	14	2	2	1			26	13		53	3	3	26	26
STREET RAILWAYS OPERATED BY STEAM.															
Hill & West Dubuque Street Railway.....	16		2	2	3						3	2	2	5	5
Total.....			1,960	615	808	767	468	96,106	3,381	5,347	9,092	2,016	743	83,118	18,968

TABLE XX.
MILEAGE—TRAINS, PASSENGERS AND FREIGHT.

RAILROADS.	PASSENGER TRAINS.			FREIGHT TRAINS.			SWITCHING AND OTHER TRAINS.		CONSTRUCTION AND OTHER TRAINS.		Total mileage.	Number of passengers car- ried.	Number of passengers car- ried one mile.	Number tons freight carried.	Number tons of freight car- ried one mile.
	Miles run by.			Miles run by.			Miles run.	Miles run.							
	Average number of cars.	Average tons weight.	Miles run by.	Average number of cars.	Average tons weight.	Miles run by.									
Burlington, Cedar Rapids & Northern	421,488.3	105	714,346	18	247	148,658	50,508	1,335,000	281,533	10,342,728	906,132	66,743,740			
Burlington & Southwestern	239,371	85	1,197,779	17	186	56,227	46,955	3,924,945	705,414	44,529,695	2,128,632	31,203,974			
Central Iowa	225,149.3	72	317,779	18	230	36,000	141,093	1,177,950	307,999	94,522,848	845,732	389,220,718			
Chicago, Burlington & Quincy	832,976.6	200	2,950,876	20	250	1,543,206	773,749	9,148,239	1,832,952	927,119	21,352,337	21,352,337			
Kansas City, St. Jo. & Council Bluffs	72,102	200	69,348	20	250	37,875	23,755	420,069	76,104	3,828,241	225,671	21,352,337			
Chicago, Milwaukee & St. Paul	2,323,166.5	100	4,508,118	20	250	40,738	15	176	18,359	927,017	31,560	1,996,923			
Chicago, Clinton, Dubuque & Minn.	158,132.3	100	200,307	20	250	6,670,804	21	231	3,411	93,464	49,507	920,416			
St. Louis & Northwestern	2,710,182.4	121	40,738	15	176	16,792	16,792	32,236	51,941	1,169,000	84,002	2,068,381			
Iowa Midland	43,261.2	45	46,792	10	110	1,169,119	663,622	9,073,893	1,948,601	85,030,887	3,070,600	688,131,734			
Chicago, Rock Island & Pacific	1,836,810.5	56	5,405,342	21	220	93,087	79,889	855,796	92,189	1,543,035	135,954	4,406,487			
Chicago, St. Paul, Minn. & Omaha	187,623	71	495,196	15	178	133,642	52,414	1,543,035	135,954	21,333	168,049	72,022,168			
St. Paul & Sioux City	55,890.3	71	77,752	15	178	21,284	9	90	9,915	168,555	9,885	145,446			
Dubuque & Dakota	324,056.4	125	769,638	12.31	180	187,658	13,823	1,295,175	256,541	13,615,034	514,922	72,022,168			
Grinnell & Montezuma	128,677.3	125	769,638	12.31	180	187,658	13,823	1,295,175	256,541	13,615,034	514,922	72,022,168			
Iowa Railway, Coal & M'fg Co	128,677.3	125	769,638	12.31	180	187,658	13,823	1,295,175	256,541	13,615,034	514,922	72,022,168			
Minneapolis & St. Louis	104,604.3	25	113	66,401	29	291	51,283	222,288	59,525	2,969,946	211,117	9,513,317			
Fort Dodge & Fort Ridgely	104,604.3	25	113	66,401	29	291	51,283	222,288	59,525	2,969,946	211,117	9,513,317			
Missouri, Iowa & Nebraska	104,604.3	25	113	66,401	29	291	51,283	222,288	59,525	2,969,946	211,117	9,513,317			
Sioux City & Pacific	104,604.3	25	113	66,401	29	291	51,283	222,288	59,525	2,969,946	211,117	9,513,317			
Union Pacific	104,604.3	25	113	66,401	29	291	51,283	222,288	59,525	2,969,946	211,117	9,513,317			

*Buses utilized trains.

Des Moines, Adel & Western.....	2,880		2	1,766		848	299	781		17	62	2,398	7,904
Fort Madison & Northwestern.....													
Fort Madison & Eastern.....	2,680	180		1,917	20	567	86	90		42	20	700	6,112
Waukon & Mississippi.....	2,942		16	1,772	654	2,008	71	148	6		44	8,207	10,868
STREET RAILWAYS OPERATED BY STEAM.													
Hill & West Dubuque Street Railway.....													
Total.....	6,064,689	802,798	868,698	1,842,184	872,741	2,974,861	2,156,040	444,458	86,867	1,498,559	999,410	291,201	21,297,764

TABLE XXII.

RATES OF TRANSPORTATION.

[illegible]

TABLE XXIII.
ACCIDENTS TO PERSONS.

[illegible]

TABLE XXIII—CONTINUED.

RAILROADS.	KILLED.						INJURED.						TOTAL.			
	PASSENGERS.		EMPLOYEES.		OTHERS.		PASSENGERS.		EMPLOYEES.		OTHERS.					
	From causes beyond their own control.	From their own misconduct.	From causes beyond their own control.	From their own misconduct.	At stations and highway crossings.	Stealing rides.	Trespassing on track, etc.	From causes beyond their own control.	From their own misconduct.	From causes beyond their own control.	From their own misconduct.	At stations and highway crossings.		Stealing rides.	Trespassing on track, etc.	
Chicago, Baltimore, Cascade & Western.....	1							1							2	1
Crooked Creek.....																
Des Moines, Adel & Western.....																
Fort Madison & Northwestern.....																
Iowa Eastern.....																
Waukon & Mississippi.....																
STREET RAILWAYS OPERATED BY STEAM.																
Hill & West Dubuque Street Railway.....																
Total.....	1	4	13	19	5	11	22	1	8	20	120	2	16	16	80	188

TABLE XXIV.

COMPARATIVE SUMMARY FOR THE YEAR ENDING JUNE 30, 1878, 1879 AND 1880.

	1878.	1879.	1880.	Increase of 1879 over 1878.	Increase of 1880 over 1879.	Decrease of 1879 from 1878.	Decrease of 1880 from 1879.
TOTAL LENGTH OF ROADS AND BRANCHES:							
Total length of roads and branches in Iowa.....	4,157.15	4,396.04	4,977.01	238.89	580.97		
Total length of double track in Iowa.....	3.00	6.06	24.76	3.06	18.70		
Total length of sidings in Iowa.....	482.61	481.92	539.55	29.31	57.63		
Capital stock paid in.....	188,488,642.54	186,614,375.77	264,432,964.21	2,123,733.23	78,868,578.44		
Capital stock paid in per mile of road.....	21,926.62	21,426.31	17,426.72			498.31	4,181.59
Total funded debt.....	154,155,222.38	158,415,089.28	217,991,725.53	4,259,865.90	58,576,636.25		
Total unfunded debt.....	5,985,587.14	4,580,747.14	10,742,168.86	228,733,894.39	6,161,421.72	1,404,840.00	
Total debt.....	160,140,809.52	162,995,836.42	228,733,894.39	2,855,026.90	65,738,057.97		
Total debt per mile.....	19,158.37	18,850.25	16,607.02				2,243.28
Total stock and debt.....	844,428,452.06	848,609,312.13	498,216,848.60	4,179,860.07	144,607,536.47		
Total stock and debt per mile of road.....	41,425.00	39,742.33	40,481.90		719.57	1,693.67	
Total cost of road and equipment.....	316,185,373.00	266,371,497.16	399,730,231.59	3,445.97	133,348,734.43	49,813,874.84	
Total cost of road and equipment per mile.....	40,496.76	40,980.23	44,426.20	483.47	3,445.97		
Proportion of cost for Iowa.....	130,967,401.55	119,179,644.35	202,963,543.02		83,783,898.67	11,757,757.30	
EARNINGS:							
From passengers.....	9,819,118.44	9,641,073.21	13,809,589.48		4,168,516.27	178,045.23	
From express.....	62,703.69	686,307.70	1,147,126.73	633,604.01	448,819.03		
From mails.....	766,194.24	821,748.72	1,186,471.44	55,534.48	366,722.72		
From freight.....	32,211,873.45	32,030,710.10	47,156,896.57		15,126,116.47	151,163.36	
From other sources.....	698,682.08	738,071.42	1,193,746.80	37,409.39	459,675.38		
Total earnings.....	44,119,286.04	44,024,445.06	64,464,761.02		20,440,315.94	94,889.06	
Earnings per mile of road.....	5,902.52	5,596.62	6,491.28			315.90	96.39
Earnings per train mile, passenger trains.....	1.60	1.60	1.28				
Earnings per train mile, freight trains.....	2.03	1.73	1.13				
Earnings per train mile, all trains.....	1.89	1.67	1.17				
Earnings above operating expenses.....	19,087,374.45	18,996,183.70	28,817,321.35		9,821,137.65	91,190.75	
Total income from all sources.....	44,119,286.04	44,024,445.06	64,464,761.02		20,440,315.94	94,889.06	
OPERATING EXPENSES:							
Maintenance of way and buildings.....	7,976,042.61	7,754,884.42	9,686,394.99		1,943,510.57	221,158.19	
Motive power and cars.....	3,944,677.28	3,837,008.43	5,126,380.67		1,288,062.24	107,668.86	
Conducting transportation.....	10,511,914.51	10,946,183.04	16,171,418.16		5,325,265.12		
				384,238.53			

TABLE XXIV—CONTINUED.

	1878.	1879.	1880.	Increase of 1879 over 1878.	Increase of 1880 over 1879.	Decrease of 1879 from 1878.	Decrease of 1880 from 1879.
General expenses							
Total operating expenses.....	2,694,028.44	2,390,217.49	4,602,666.86	1,600.54	2,062,348.36	3,310.96	
Operating expenses, per mile of road.....	26,026,662.94	26,028,263.88	36,647,439.67	8,036.51	10,619,176.29	171.90	139.79
Operating expenses, per train mile.....	3,946.20	3,176.30	8,036.51	.97	.66	.12	.31
Operating expenses, per cent of earnings.....	1.09	.97	.66	.67	.66	.02	.02
Interest and rental.....	11,518,010.88	9,448,861.83	13,668,366.37	21	4,109,494.54	2,069,149.06	118.29
Interest and rental, per mile of road.....	1,469.36	1,286.56	1,170.36	.21	.06	.06	.06
Operating expenses, interest and rental.....	26	21	21				
Operating expenses, interest and rental, per mile.....	36,544,673.72	34,477,125.21	49,206,796.04	4,368.06	14,728,670.83	2,067,549.51	176.61
Operating expenses, int. and rental, per train mile.....	4,989.14	4,368.06	4,191.44	.91	.20	.20	.47
Operating expenses, int., rental, per ct. of earnings.....	1.68	1.88	.76	.78		.07	.02
TRAFFIC:							
Miles run by passenger trains.....	6,649,187	6,971,872	12,618,247	322,186	6,646,876		
Miles run by freight trains.....	15,871,638	18,606,690	41,613,231	2,634,062	23,007,641		
Miles run by mixed trains.....	510,180	392,696	54,131,476	2,888,762	28,261,821	117,486	
Miles run by trains earning revenue.....	23,030,905	26,869,657	5,742,068	24,219	4,272,120		
Miles run by construction and other trains.....	1,446,729	1,469,948					
Passengers:							
Total number carried.....	7,511,770	7,997,683	11,423,837	415,913	3,495,864		
Total number carried one mile.....	290,374,228	330,408,980	476,410,765	60,134,752	146,001,765	00.68	00.02
Average rate of fare per mile per passenger, etc.....	.08 50	.02 92	41.60	4.30			
Average distance traveled by each passenger, miles.....	37.80	41.60					
Freight:							
Total tons carried.....	6,804,338	8,553,311	21,665,716	1,749,973	13,112,406		
Total tons carried one mile.....	1,514,063,462	2,790,696,910	3,603,943,923	1,376,743,448	813,117,013	.01	
Average rate, in cents.....	.02 10	01.10	.01 30		.00 20		
Average length of haul for each ton carried, miles.....	222.60	326.30	166.30	103.90			160.00

TABLE XXV.
GRADES ASCENDING EAST AND SOUTH.

RAILROADS.	RATE OF ASCENT PER MILE IN FEET.													Total miles.
	5 feet.	10 feet.	15 feet.	20 feet.	25 feet.	30 feet.	35 feet.	40 feet.	45 feet.	50 feet.	55 feet.	60 feet.	65 feet.	
Chicago, Burlington & Quincy, main line	12.98	8.01	7.76	6.42	4.90	7.80	5.80	8.01	4.63	13.82	1.82	3.80	17.41	44.54 275
Chicago & Rock Island & Pacific, main line	11.27	10.13	9.90	14.17	12.27	6.23	7.80	93.28	4.98	13.24	...	...	...	73.22 317
Chicago & Northwestern, main line	24.70	13.45	14.13	10.59	9.77	5.21	7.91	10.95	1.46	14.51	...	...	...	95.76 860
Illinois Central	20.64	12.73	10.26	7.39	11.34	6.20	8.16	9.92	1.98	13.61	...	...	...	75.48 827
Chicago, Milwaukee & St. Paul	8.14	9.34	10.73	11.53	12.82	6.91	8.86	18.46	8.39	10.72	...	...	...	57.60 292
Chicago & Mt. Airy	1.30	1.26	2.14	1.47	1.21	1.26	1.60	...	...	...	...	...	...	12.90 75
Chariton to Indiana	...	...	...	...	...	...	...	...	...	...	...	...	...	9.80 92
Creighton to State Line	8.18	4.06	1.00	2.6	1.53	7.6	50	30	1.06	1.04	1.08	...	...	2.80 44
Creighton to Greenfield and Fortanella	8.15	4.06	1.23	1.74	1.06	88	76	1.67	1.53	2.09	...	...	...	9.85 44
Village, Clarinda and State Line	3.01	1.29	7.0	1.79	1.06	68	38	82	409	51	13	...	...	10.17 26
Hastings to Sidney	2.86	1.98	47	90	1.78	113	53	...	...	...	...	...	...	9.94 25
Albia, Knoxville and Des Moines	90	1.85	1.57	79	2.07	1.21	3.67	2.05	1.86	2.40	3.92	1.00	...	12.92 68
Burlington and Keokuk	6.00	1.76	2.13	1.46	1.98	2.41	83	13	...	...	...	...	...	12.94 42
Hastings and Lehigh Mills	15	34	21	76	41	38	137	...	...	...	...	...	...	4.36 16.50
Red Oak to Graceland	72	1.36	32	68	15	28	21	...	...	...	...	...	...	15.30 80
Red Oak to Hamburg	4.59	1.80	5.01	3.86	...	...	...	...	...	...	...	...	...	15.30 80
Wilcox Junction to Knoxville	6.13	4.77	4.68	2.12	3.84	3.89	4.36	8.01	2.79	9.55	7.6	...	...	25.01 127
Washington to State Line	4.00	3.82	7.07	5.72	3.43	3.00	3.52	3.00	1.42	3.92	1.32	8.70	...	21.23 130
Des Moines, Indianapolis and Winterset	2.20	1.40	76	72	68	143	32	68	26	19	...	...	...	19.51 49
Atlantic to Audubon	76	76	1.02	58	38	37	...	...	...	...	...	...	...	5.64 24.60
Avoca to Earlton	...	...	...	...	...	...	...	...	...	...	...	...	...	8.70 12
Atlantic to Graceland	19	19	19	40	28	09	...	...	...	...	...	...	...	8.49 14 71
Avoca to Lehigh Mills, Carson	15	60	91	33	38	21	...	...	...	...	...	...	...	5.62 17.32
Guthrie to Guthrie Center	1.00	43	83	40	57	38	...	...	...	...	...	...	...	1.54 14.20
Clinton to Anamosa	1.76	55	1.55	2.53	3.66	51	1.53	43	11.31	...	...	...	...	18.89 71
Maple River Road	8.90	4.85	6.00	4.38	4.41	2.60	26	...	...	...	...	...	...	14.38 60
Stanwood to Tipton	57	20	...	...	...	...	...	...	...	...	...	...	...	1.45 8.50
Wall Lake to Sac City	79	38	...	...	...	...	...	...	...	...	...	...	...	2.40 12 70
Tama City to Garwin	09	30	30	30	...	...	...	...	...	...	...	...	...	1.61 13 00
Burlington & Northwestern	42	8.22	97	1.50	84	74	1.78	1.98	...	...	...	...	...	25.32 77.76
Burlington & Northwestern to Washington	3.75	1.08	28	41	87	1.64	71	42	...	...	...	...	...	4.14 37.10
Burlington, Cedar Rapids & Northern, main line	6.48	4.89	5.97	6.08	5.87	5.62	2.56	7.79	4.92	11.76	2.42	5.06	...	72.02 951
Cedar Rapids to Postville	95	4.19	1.29	3.58	6.48	1.42	3.00	2.39	2.33	6.00	...	...	...	18.19 98
Vinton to Holland	83	1.34	69	34	74.6	1.46	6.91	3.77	96	...	...	...	...	33.40 71
Muscatine to Riverside	115	63	96	38	114	09	21	1.76	42	1.76	38	...	...	9.26 31
Elmira to What Cheer	3.26	3.92	1.97	1.82	4.01	1.57	85	7.6	68	1.90	1.02	2.23	...	15.73 66.64

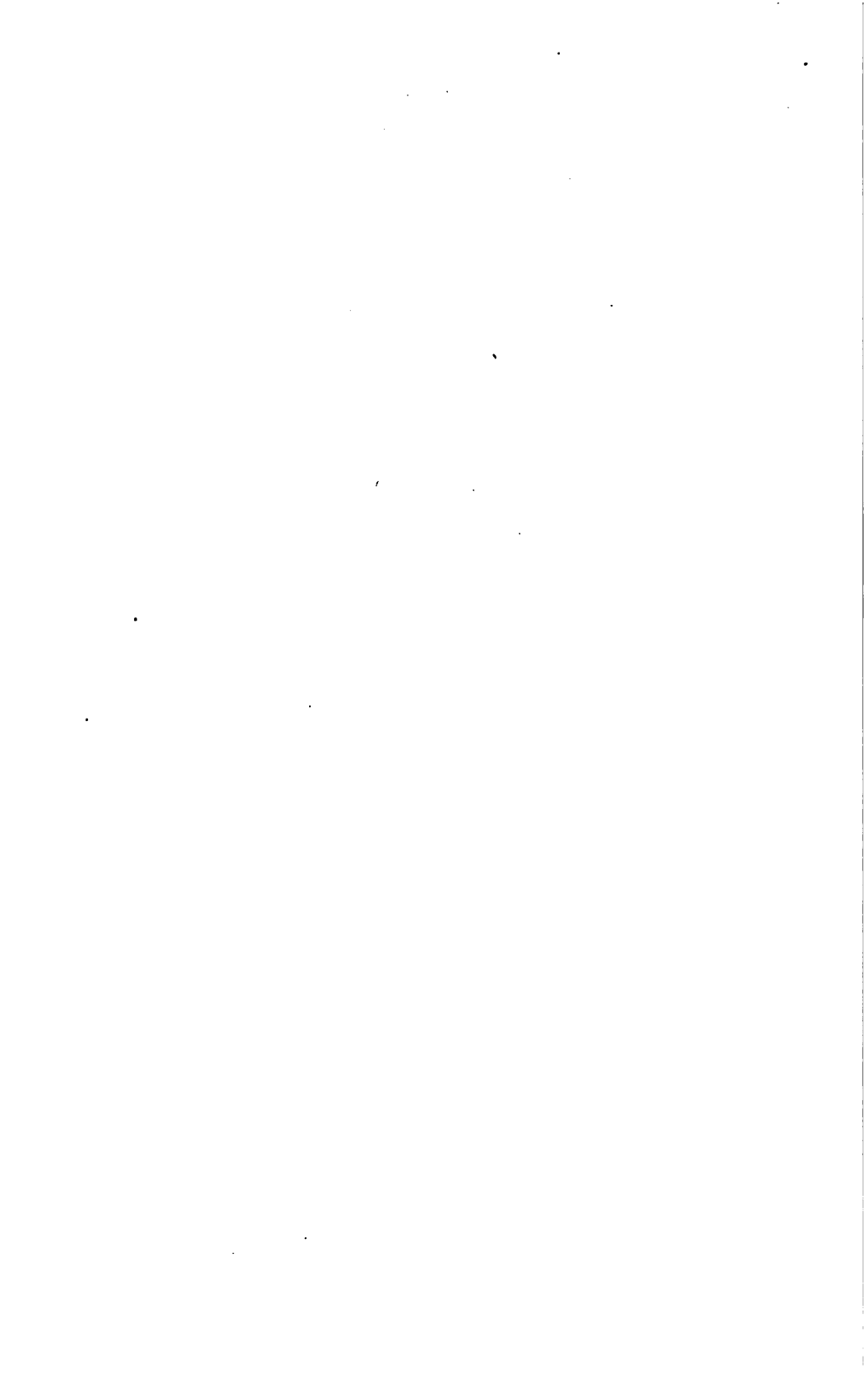
TABLE XXV—CONTINUED.

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TABLE XXVI.
GRADES ASCENDING WEST AND NORTH.

[illegible]

HISTORY
OF
IOWA RAILROADS.



HISTORY OF IOWA RAILROADS.

IN their last report the Commissioners included a succinct history of several railway companies. The design was to procure the history of all, but several companies failed to supply the data. The request for this data was again made the present year, but only three companies responded. The Commissioners sincerely regret that so many companies failed to supply the information required, as such a compendium of the history of railway construction in the State would surely have enriched the archives of Iowa development and progress. Of the whole number of railway corporations in the State, ten furnished the information desired for the report of 1879, and three additional for the current year.

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD.

The Council Bluffs & St. Joseph Railroad Company was organized May 18, 1858. The articles of incorporation were signed by Enos Lowe, A. D. Richardson, S. F. Nuckolls, Allen A. Bradford, William Street, L. Nuckolls, Addison Cochran, James A. Jackson, Samuel S. Baylis, Samuel S. Curtis, James D. Test, George Doughty, George Parks, Thomas H. Benton, Jr., Hadley D. Johnson, Martin W. Riden, Horace Everett and Ben. Rector. The capital stock was to be one million dollars, to be divided into shares of one hundred dollars each. The affairs of the company were to be managed by a board of nine directors, to be chosen by the stockholders from among their own number, on the second Monday of July, 1858, and annually thereafter. The Directors were to elect from their own number a President, Vice-President, and Treasurer, each to serve one year. The Directors were also to elect a Secretary annually, and to provide for the appointment and employment of such other officers, attorneys, agents, engineers, clerks, and laborers, as might be needed to manage the affairs of the corporation, and build and operate a railroad. The object of the company was to build a railroad from Council Bluffs south to some point on the Missouri State line, there to connect with a railroad from St. Joseph, Missouri. The articles of incorporation were filed for record in the recorder's office in the county of Pottawattamie, May 18,

1858, and filed in the office of the Secretary of State, July 2, 1858. The company was organized under the 43d chapter of the Code of Iowa, entitled "corporations for pecuniary benefit," approved February 5, 1851, and was to continue fifty years. By consent of the stockholders the capital might be increased to any sum not exceeding three millions of dollars. The principal place of business was Council Bluffs, in the county of Pottawattamie. May 19, 1858, a convention was held at Council Bluffs to further the objects of the company, at which four counties in Iowa, two in Nebraska, and three in Missouri were represented by delegates.

The first Board of Directors was composed of Enos Lowe, S. F. Nuckolls, B. F. Rector, J. W. Coolidge, L. Nuckolls, L. W. Babbitt, James A. Jackson, James D. Test, and Addison Cochran. The Board organized by the election of the following officers: President, S. F. Nuckolls; Vice-President, Horace Everett; Treasurer, L. Nuckolls; Secretary, Samuel S. Curtis. H. C. Nutt was appointed Chief Engineer. He made a preliminary survey from Council Bluffs south to the State line, and made his first report to the first annual meeting of the stockholders held at Council Bluffs, July 12, 1858. The chief engineers successively appointed by the company, prior to 1865, were H. C. Nutt, Col. Peabody, and Edward Everett.

November 6, 1859, the first ground was broken for the railroad at Council Bluffs, near the present depot of the K. C., St. Jo. & C. B. R. R. On the following evening a railroad meeting was held in Concert Hall, in Council Bluffs, at which speeches were made by Col. Peabody, engineer of the road, and Col. Samuel W. Black, of Pittsburgh, Pennsylvania, then Governor of the Territory of Nebraska. The road was put under contract from Council Bluffs to the Missouri State line. Considerable grading was done in Pottawattamie and Mills counties, and several thousand ties made and delivered. The contractors were Charles Hendrie and John Jones, of Council Bluffs. J. S. Andrews, was general agent of the company for managing real estate, obtaining right of way, soliciting stock subscriptions, and supervising the work. The war, commencing in April, 1861, soon stopped active operations on the railroad, and during its continuance no progress was made. The organization of the company was carefully maintained. July 13, 1861, the following persons were elected Directors: James A. Jackson, John T. Baldwin, Horace Everett, J. P. Casady, Samuel Knepper, Edward Gilliland, W. C. Sipple, S. F. Nuckolls, and R. L. Douglass. The same Directors were annually elected during the continuance of the war, with but few changes.

By virtue of an ordinance of the city council of the city of Council Bluffs, passed and approved November 14, 1859, a city election was held December 8, 1859, to decide on the proposition for the city to subscribe \$25,000.00 to the capital stock of the Council Bluffs & St. Joseph Railroad Company. The subscription was carried by a vote of 243 to 15. City bonds were to be issued, as the work on the road progressed, and given to the company in payment of the stock. The bonds were to bear ten per cent interest, and the principal was to be paid in ten years from date. Seven thousand dollars of these bonds were issued during the progress of the work on the road under the Hendrie-Jones contract, and \$18,000 of the bonds were issued in 1866.

And in consideration of said bonds, stock in the company, amounting in the aggregate to \$25,000, was issued to the city at different times. These bonds have all been paid off, principal and interest, in full.

Pursuant to a proclamation of J. P. Casady, county judge of Pottawattamie county, dated January 10, 1860, a contract dated January 9, 1860, between the county and the Council Bluffs & St. Joseph Railroad Company, for the transfer to the company of the swamp lands of the county, and the proceeds thereof, under the provisions of chapter 132, of the acts of the General Assembly of Iowa, passed at the session of 1857-8, was submitted to a vote of the people of the county at a special election held February 15, 1860. The election went in favor of the contract and transfer by a vote of 373 to 133. The contract was signed by J. P. Casady, county judge, and S. F. Nuckolls, President of the railroad company. The transfer was to be made subject to the provisions of the swamp land act of Congress, approved September 28, 1850, and the State and county were released from liabilities for draining and reclaiming said lands.

April 13, 1860, J. P. Casady, county judge, executed a deed conveying to the railroad company 8,032.37 acres of land, valued at \$1.25 per acre. There was also assigned to the company the claim of the county against the United States for indemnity lands, and money due on account of swamp lands sold by the government; and by virtue of these assignments the company received in cash ten thousand dollars and 4,351.75 acres of land in Kossuth county, Iowa. Seven hundred eleven and twenty-five one hundredths acres of land in Pottawattamie county, two hundred and eighty acres of land in three other counties of western Iowa, and twenty-five lots in Council Bluffs, which the county held under mortgages or judgments were also conveyed to the company. This real estate and money were valued at forty thousand dollars, and certificates of stock in the company to that amount were issued to the county.

May 7, 1860, John Doniphan and Bela M. Hughes, of St. Joseph, conveyed to the company ten acres of land, in a square form, in the northeast corner of the east half of the northwest quarter of section one (1), township seventy-four (74) north, of range forty-four (44) west, for depot grounds at Council Bluffs, on condition that the company should maintain a freight and passenger depot on the premises for ten years after the completion of the road. The conditions were accepted by L. W. Babbitt, Vice-President of the company.

April 11, 1860, the Pacific City Land Company, of Mills county, conveyed to the railroad company three hundred lots in Pacific City, on condition that there should be no other depot or station in Mills county than Pacific City for ten years; and also leased to the railroad company 220 acres of timber land for ties, etc., which was sold to Charles Hendrie, contractor, for \$1,320. The Pacific City lots did not turn out to be of much value, and the station has been abandoned for business reasons.

At the annual meeting of the stockholders in July, 1865, the following persons were elected Directors: R. L. Douglass, L. W. Babbitt, J. P. Casady, Horace Everett, Samuel S. Bayliss, James A. Jackson, A. H. Harris, Edward Gilliland and J. W. Coolidge. R. L. Douglass

was elected President, J. P. Casady, Vice-President; Horace Everett, Treasurer and Samuel Jacobs, Secretary.

September 25, 1865, the company entered into a contract with Willis Phelps, of Springfield, Massachusetts, for the completion of the road in two years—the Hendrie-Jones contract being surrendered and canceled. By this contract the road passed into the hands of Mr. Phelps and his associates. All the property, real and personal, of the company, all its capital stock, except about twenty shares held by non-residents of Council Bluffs, and excepting the Council Bluffs city and Pottawattamie county stock, were to be surrendered to him or to be canceled for the benefit of the new stockholders; and upon the completion of the road within a limited time the city and county stock was also to be surrendered. During the winter of 1865-6 the road was re-surveyed and re-located by a new chief engineer, E. G. Ferriss, who remained until the completion of the work. Ties and other materials were also got out. March 1, 1866, the first mortgage was put on the road, being signed by Robert L. Douglass, President, and executed to Horatio N. Case and Ephraim W. Bond, as trustees to secure the payment of \$500,000.00 in bonds to be issued in sums of one thousand dollars each, bearing interest at the rate of seven per cent per annum, payable semi-annually, July 1st and January 1st of each year, principal payable January 1, 1880, release filed February 25, 1880. Previous to this mortgage there was no incumbrance upon the road.

In pursuance of the contract with Mr. Phelps, at the annual meeting of the stockholders, July 1, 1866, the Board of Directors was re-organized, as follows: Directors—Willis Phelps, E. W. Bond, W. M. Carson, G. T. M. Davis, Henry W. Phelps, Horace Everett, J. P. Casady, R. L. Douglass and L. W. Babbitt. Willis Phelps was elected President, H. W. Phelps Treasurer, and Samuel Jacobs, Secretary. The road was completed from Council Bluffs to the north line of Fremont county, Iowa, by January 1, 1867; and on January 15, 1867, trains commenced running regularly between Council Bluffs and Bartlett, in Fremont county—being the first railroad trains out of Council Bluffs. Part of the iron for this portion of the road was brought up the Missouri River from St. Joseph on the steamboats belonging to the Hannibal & St. Joseph Railroad Company, and landed at St. Mary's, in Mills county, a town long since washed into the river. At the same time the Union Pacific was bringing iron up the Missouri River in barges. Later in the fall the iron was brought to Woodbine, in Harrison county, the then terminus of the Chicago & Northwestern Railroad, and hauled in wagons to Council Bluffs. The first passenger train from Chicago over the Northwestern Railroad reached Council Bluffs, February 2, 1867. In 1866 and 1867 the floods in the Missouri River delayed the progress of the work, and increased its cost; and in 1867 the trains were stopped seventy days on account of damages by floods.

In 1867 Pottawattamie county and Council Bluffs city surrendered their stock in the road to the company, in consideration of the completion of the road to the Fremont county line, and the agreement of Willis Phelps, the contractor, to complete and open the road to the Missouri State line by January 1, 1868.

July 1, 1867, a second mortgage of the road was executed to George B. Phelps, as trustee, to secure the payment of \$150,000.00 in bonds proposed to be issued as follows: 130 bonds of \$1,000 each—\$130,000; 30 bonds of \$500.00 each—\$15,000; 50 bonds of \$100.00 each—\$5,000,—the bonds to bear ten per cent interest payable semi-annually, July 1, and January 1, of each year. Principal payable July 1, 1872, mortgage signed by Willis Phelps, President.

The annual meeting of the stockholders was held at Council Bluffs, July 8, 1867, and adjourned to meet at Council Bluffs, July 23, 1867. At this adjourned meeting, besides the election of directors, the following resolution was offered and passed: "Resolved, that the second clause of article ten (10), of the original articles of incorporation of the Council Bluffs & St. Joseph Railroad Company be, and the same is hereby rescinded." The clause rescinded made Council Bluffs the headquarters of the company. It was ordered that the foregoing change in the articles of incorporation be published and recorded as prescribed in chapter 52 of the Revision of 1860; which was done. The road was completed to the Missouri State line, December 30, 1867. The last annual meeting of the stockholders was held at Council Bluffs, July 13, 1868.

In the summer of 1866, a contract was made between the company and the county of Otoe, in the then Territory of Nebraska, that provided that the railroad should be built on the line then staked out, not to be further than a mile and a quarter from the bank of the Missouri River, opposite the foot of Main street, in Nebraska City, within which stated distance the company was to build and maintain a freight and passenger depot for all time to come, unless the river should so wash the said railroad as to render it necessary to move to another convenient point. In consideration of this agreement, the county agreed to issue, and did issue, and deliver to the railroad company county bonds to the amount of forty thousand dollars, bearing ten per cent interest per annum, payable semi-annually, the principal payable in twenty years. These bonds were issued by the county, and disposed of by the company before the organization of the Kansas City, St. Joseph & Council Bluffs Railroad Company. It is understood, however, that the interest on the bonds was paid for some years, and that afterward the county resisted, and still resists payment of either interest or principal.

When the Council Bluffs & St. Joseph Railroad was commenced in 1859, it was expected that it would meet, at the State line, the Platte County Railroad from St Joseph, but that and some other companies were merged in the St. Joseph & Council Bluffs Railroad Company, which was organized in the fall of 1866, and completed to the junction at the Iowa State line, a mile south of Hamburg, in August, 1868, when trains commenced running regularly through from St. Joseph to Council Bluffs. In the fall of 1868 a majority of the stock of the Council Bluffs & St. Joseph Railroad Company was purchased by Nathaniel Thayer, as trustee, and in the month of November the road passed into the charge of the officers of the Hannibal & St. Joseph Railroad Company.

The Council Bluffs & St. Joseph Railroad Company was consolidated with the St. Joseph & Council Bluffs Railroad Company, April 7, 1869,

and the new company thus formed took the title of the latter company. The capital stock of the original St. Joseph & Council Bluffs Railroad Company was ten thousand five hundred shares of one hundred dollars each. The authorized capital of the Council Bluffs & St. Joseph Railroad Company was one million dollars, and the consolidation was approved and confirmed by Nathaniel Thayer, trustee, holding 9,056 shares, and Willis Phelps, holding 452 shares of the latter company.

The first Board of Directors of the consolidated St. Joseph & Council Bluffs Railroad Company were: N. Thayer, Wm. F. Weld, Sidney Bartlett, John A. Burnham, Thos. E. Tootle, James Craig, and James F. Joy. James F. Joy was President.

The St. Joseph & Council Bluffs Railroad Company was consolidated with the Missouri Valley Railroad Company, May 19, 1870, and a new company formed thereby, entitled the Kansas City, St. Joseph & Council Bluffs Railroad Company. The first Board of Directors of this consolidated company were: Nathaniel Thayer, Wm. F. Weld, Sidney Bartlett, James W. Blake, H. H. Hunnewell, James F. Joy, John G. Richardson, Pickering Clark, and James Craig. The first President was James F. Joy.

MINNEAPOLIS & ST. LOUIS RAILWAY.

The Minneapolis & St. Louis Railway Company was chartered by the Legislature of the Territory of Minnesota on the 3d day of March, 1853, as the "Minnesota Western Railroad Company," to build a line of railway from some point on the St. Croix River to St. Paul and St. Anthony, and thence across the Mississippi River and by the most feasible route to the western boundary of the State. Capital stock, \$2,000,000; shares, \$100 each. Road to be completed in six years. Time extended by the Legislature, February 26, 1855, to six years from that date. March 5, 1869, the Legislature repealed the section making the time of building the road six years, and required the company to commence the construction of the road within three years from the last named date. February 4, 1870, the Legislature amended the charter giving the company the right to build a line from some point on the St. Paul & Sioux City Railroad to the north line of the State of Iowa. The company commenced the construction of a line from Minneapolis to Merriam Junction, and finished it in 1871—twenty-seven miles.

May 27, 1870, the name of the corporation was changed to the Minneapolis & St. Louis Railway Company by vote of Board of Directors. In 1877 the company commenced the construction of a line from Merriam Junction to Albert Lea, and completed the same in November, 1877, connecting there with the B., C. R. & N. R'y which built north from Northwood to meet this company, leasing the twelve miles of road between Albert Lea and the State line for that purpose. In 1879 the company commenced the construction of a line from Albert Lea, southwesterly to Forest City, and thence to Fort Dodge. The line was completed to the State line in November, 1879,

and to Forest City shortly after; and to Livermore about the 28th day of June, 1880. The line from the north line of Iowa was built under an arrangement with the Minnesota & Iowa Southern Railroad Company incorporated at Forest City, whereby this company built and equipped the road for them and took a permanent lease of it. The same arrangement was made with the Fort Dodge & Fort Ridgely Railroad Company, this company buying their iron and rolling stock. The latter road was completed to Livermore about December 1, 1879, where we made connection July 1, 1880.

This company never had any land grant, nor but little local aid, except \$250,000 in the bonds of the city of Minneapolis.

They have a permanent lease of the Minneapolis & Duluth Railroad, fifteen miles from Minneapolis to White Bear Lake, on the St. Paul & Duluth Railroad, and have effected a lease with the last named road giving them equal rights to the use of the track from White Bear Lake to Duluth—one hundred and forty-three miles, for three years. There have been but few changes in the general officers or directors since construction was first commenced.

The Minnesota & Iowa Southern Railroad Company was incorporated under the general laws of the State of Iowa, at Forest City, on the 6th day of May, 1878, "for the purpose of constructing, operating and maintaining a railroad from some point on the Minnesota State line, at or near range 23, west of the fifth principal meridian, and running across the county of Winnebago, Iowa, to the intersection of some line or lines of railroad running in a southerly direction." Capital stock, \$3,000,000 in shares of \$100 each. Incorporators: David Secor, Mikkel Peterson, J. Thompson, Wm. Larson, C. D. Smith, S. D. Wadsworth, J. M. Hull, J. W. Mahoney, S. G. Housey, who were also the first board of directors. The first officers of the company were: President, David Secor; Vice-President, J. Thompson; Treasurer, Wm. Larson; Secretary, J. W. Mahoney.

In 1879 an agreement was entered into with the Minneapolis & St. Louis Railway Company, to build a line of road from the north line of the State of Iowa, at a point of intersection with the last named road, to an intersection with the Fort Dodge & Fort Ridgely Railroad, in consideration of a permanent lease of this company's line to said Minneapolis & St. Louis Company, which line of road was completed from the north line of the State to Livermore, and to an intersection and connection with the Fort Dodge & Fort Ridgely Railroad, and is now leased and operated by the Minneapolis & St. Louis Company.

PRESENT OFFICERS.

John Martin.....	President.
David Secor.....	Vice-President.
David Secor.....	Secretary.
Jasper Thompson.....	Treasurer.

DIRECTORS.

John Martin.	David Secor.
W. D. Washburn.	Jasper Thompson.
C. C. Washburn.	S. D. Wadsworth.
C. F. Hatch.	A. H. Bode.
J. M. Shaw.	

A five per cent tax was voted to this company in Winnebago county, estimated at \$49,182.55. Also a five per cent tax in the towns of Britt, Erin, Madison, Crystal, Bingham and Magor in Hancock county, estimated at \$36,169.50. Right of way given about \$3,000.

WABASH, ST. LOUIS & PACIFIC RAILWAY.

(LINES WEST OF THE MISSISSIPPI RIVER.)

The St. Louis & Cedar Rapids Railway Company was organized at Cedar Rapids on September 27th, 1865, at which time a meeting was held by delegates from Missouri and Iowa. The meeting was presided over by A. W. Fagan, of St. Louis. President, J. P. Farley, Dubuque county, Iowa, and George Gillespie, of Wapello county, Iowa, Vice-President. Articles of incorporation were adopted, and H. G. Angle, of Cedar Rapids, was made President, C. C. Warden, of Ottumwa, Vice-President, E. L. Burton, of Ottumwa, Secretary of the road.

H. G. Angle remained President of the company until the fall of 1868, when H. H. Trimble, of Bloomfield, Iowa, succeeded him as President. Mr. Trimble has continued as President, although, as I am informed, there has been no election since June, 1869. E. L. Burton has continued Secretary since the organization, and W. B. Bonni-field, of Ottumwa, as Treasurer. The track was completed from Coatesville to Moulton, in December, 1868; to Bloomfield, in 1869, and to Ottumwa in August, 1870.

The original company was organized to build the road from Coatesville—being on the State line between Missouri and Iowa, which was the terminus of the North Missouri Railroad, to Cedar Rapids, Iowa. Some time in 1869 the St. Louis & Cedar Rapids road sold and conveyed its road-bed and other property north of Ottumwa to the Cedar Rapids & St. Louis Railway, the last named company being organized about the date of transfer.

The St. Louis & Cedar Rapids, from Coatesville to Ottumwa, was operated by the North Missouri Railroad Company of Missouri, from the time of its completion, under lease, by which the North Missouri Railroad Company agreed to pay interest on the bonds of the St. Louis & Cedar Rapids Railway.

In 1871 the North Missouri Railroad Company defaulted on its own bonds and was sold out. The lease of the St. Louis & Cedar Rapids road terminated, and as a natural result the interest on the bonds of the Cedar Rapids road was defaulted. The North Missouri Railroad was sold in August, 1871, and purchased by M. K. Jessup, and by him transferred and sold to the St. Louis, Kansas City & Northern Railway (a company newly organized), in February, 1872.

In May, 1873, the Cedar Rapids road was sold by the U. S. Circuit Court, and purchased by Charles Parsons, of St. Louis, who represented the bondholders. He at once transferred it to the new company, organized for the purpose, under the name of the St. Louis, Ottumwa &

Cedar Rapids Railroad, John A. Scudder, of St. Louis, being elected President.

In 1875, \$645,000 in bonds, payable in twenty-two years from October 1st, 1875, were placed upon the road, and lease made with the St. Louis, Kansas City & Northern Railway Company, by which the St. Louis, Kansas City & Northern Railway agreed to pay 7 per cent per annum on said bonds, and under this lease the St. Louis, Ottumwa & Cedar Rapids Railway has ever since been and is now operated.

The St. Louis, Kansas City & Northern Road being the successor and assign of the North Missouri Road was, in November, 1879, consolidated with the Wabash Railroad and a new company formed under the title of the "Wabash, St. Louis & Pacific Railway," which assumed the lease of the St. Louis, Ottumwa & Cedar Rapids Road.

DIGEST
OF
JUDICIAL DECISIONS.
—
LEGISLATION.

DIGEST OF JUDICIAL DECISIONS.

We present herewith an abstract of such decisions of the Supreme Court of the State relating to railroads, corporations and right of way, as have been published since the date of our last report:

Henderson v. Chicago, Rock Island & Pacific Railroad Company, 48 Iowa, 220.

The Revision, section 4329, provides that, "Where any person owns lands on both sides of any railroad, the corporation owning such railroad shall, when required so to do, make and keep in good repair one causeway or other adequate means of crossing the same": *Held*, that under this section a railroad company is not required to provide a crossing whether the owner requires it or not. The legal obligation exists only where the land owner requires the crossing for his accommodation. The crossing is for the benefit and accommodation of the proprietor of the premises, and unless he requires it, the company is under no obligation to furnish it. The doctrine of this case is declared to be consistent with that of *Aylesworth v. Chicago, Rock Island & Pacific Railroad Company*, 30 Iowa, 458.

Tuttle v. Chicago, Rock Island & Pacific Railroad Company, 48 Iowa, 219.

While the burden of proof is upon the plaintiff to show the negligence of defendant, yet if from the evidence it is found that an unusual, extraordinary and dangerous accident occurred, to the injury of plaintiff, which would not have taken place under ordinary circumstances had the defendant and its employes at the time been exercising due care, prudence, skill and watchfulness, proof of such an accident and its attendant circumstances raises a presumption of negligence, and it devolves upon the defendant to rebut that presumption; but it is erroneous to hold that the defendant must satisfactorily explain the accident or negligence will be presumed. The defendant is not bound to satisfactorily explain the accident, but must show that in the selection and operation of the machinery which caused or contributed to the accident, it used due care, prudence, skill and watchfulness.

The Burlington, Cedar Rapids & Northern Railroad Company v. Verry et al., 48 Iowa, 458.

Section 1309 of the Code provides that, "A judgment against any

"railway corporation, for any injury to any person or property, shall be a lien within the county where recovered, on the property of such corporation, and such lien shall be prior to the lien of any mortgage or trust deed executed since the 4th day of July, A. D. 1862": *Held*, the lien does not attach till judgment obtained, and if pending an action for such injury the property of the railway defendant is sold before judgment, no lien attaches in the purchaser's hand. He is not charged with the notice of the pendency of the action, and the lien did not attach at the date of the sale.

The Bank of Montreal v. The Chicago, Clinton & Western Railroad Company et al., 48 Iowa, 518.

A receiver of a railroad company appointed by an order of court has no implied powers other than those derived from the order of the court. Such receiver authorized to put the line already constructed and partly constructed in good order and condition and to borrow money for this purpose, and to issue certificates for money borrowed, material furnished, or labor performed, does not thereby derive power to issue certificates for material not furnished or labor not performed, and having issued his certificates for material contracted to be delivered, but which never was delivered, such certificates were held to be void. The holder thereof was held to be charged with notice of the order of the court and the powers of the receiver, and could not be an innocent purchaser.

Frazier & Cooper v. The Kansas City, St. Jo. & Council Bluffs Railway Company, 48 Iowa, 571.

Plaintiffs came to Watson, a station on defendant's road, on the same train on which they expected to ship their hogs. The hogs to be shipped were not in the yards nor on the depot grounds of defendant when the train arrived at Watson, but were in a private yard in no way controlled or used by defendant. They had not been given into the control of any authorized agent of defendant. Defendant had not been notified to what particular station the hogs were to be shipped. Cars were placed at the yards of defendant the night previous, in a suitable condition to be loaded, and they could have been loaded without the aid of a locomotive: *Held*, under such circumstances the plaintiffs had no right to demand or expect that defendant's train should delay at the station until the hogs were driven into defendants' stock yards, loaded, way-bills made out, contract of shipment signed, and the cars placed in the train, and that defendant was not liable for damages for failing to ship plaintiffs' hogs on that train.

Bear v. The Burlington, Cedar Rapids & Minnesota Railway Company et al.; *O'Hanlan & O'Hara v. Same*; *Higley & Bro. v. Same*, 48 Iowa, 619.

In September, 1874, Bear furnished fencing material and built a fence along the line of defendant's road, or a portion thereof. On the 25th September, 1874, defendant gave plaintiff a note for his account, payable twelve months after date, and since that time the books of the defendant, the receiver, and the auditor, have shown the note so given, and the account for work has been on file in the offices of the

defendant, the receiver, and the auditor. November 28, 1876, Bear filed a statement for a mechanic's lien in the proper office, and commenced his action November 30, 1876. More than ninety days after plaintiff's claim accrued, and before the statement for a mechanic's lien was filed, the main line and all the branches of the Burlington, Cedar Rapids & Minnesota Railway were sold under a decree of foreclosure, and were purchased by committees of the bondholders for the bondholders, and the bondholders sold the property to the Burlington, Cedar Rapids & Northern Railway Company: *Held*, that the bondholders and their grantees were not charged with notice that the plaintiff was entitled to a mechanic's lien by reason of any entries on the books of the old company, its officers, or the receiver.

O'Hanlan & O'Hara's claim was for building the stone piers of a bridge on the Muscatine Division of the road in October, November and December, 1874, the work being for repairs: *Held*, that under section 2139, Code, a railway is not subject to a mechanic's lien for repairs which shall be superior and prior to a mortgage made after the commencement of the road and before its completion, nor under section 2141, Code, to a lien on the road-bed, etc., with the right to tear down and remove the piers and abutments by them erected, removal not being possible without injuring what remained.

Higley & Bro's. claim was for repairs, and, as in O'Hanlan & O'Hara's case, it was held lien could not be superior to a mortgage on the lien made after the commencement and before its completion.

Hurst v. The Chicago, Rock Island & Pacific Railroad Company, 49 Iowa, 76.

At the time of the personal injury, plaintiff and the other employes of the hand-car had completed their day's work for defendant, and were off of the section on which they had been employed, and were going to Newton with the hand-car for provisions for the section boss. If the section boss had simply taken the plaintiff off his section to work for defendant on another part of the road, defendant would be liable for injuries sustained on such portion of the road through defendant's negligence, but if he is directed by the section boss to perform an individual service for him, the defendant is not liable for an injury received while in the performance of the individual service, unless the company defendant had by its course of conduct authorized the section boss to engage the plaintiff in such individual service.

Simonson v. The Chicago, Rock Island & Pacific Railroad Company, 49 Iowa, 87.

In an action for damages for a personal injury, it is not competent to show the average cost of living for a person in plaintiff's condition of life, at the town in which he lived at the time he was injured. It is competent to show what the injured person earned, not as a basis of computation, but to show his capacity and disposition to earn money. Also, the condition of his health, his aptitude and qualification for business and habits of industry. The life tables are admissible upon the question of damages, where the injury resulted in permanently disabling the person injured.

Cornish v. The Chicago, Burlington & Quincy Railroad Company, 49 Iowa, 378.

Plaintiff recovered damages from the defendant on account of negligent and improper construction of the embankments of the road, insufficient water-ways being provided by which plaintiff's premises were overflowed and his property damaged.

The engineer under whose direction the work was constructed testified that he thought the water-ways were sufficient, but he was not allowed to testify as to what other engineers thought of the sufficiency of the water-ways. This would be hearsay. The degree of care required of a railway company is that it shall be reasonably diligent to prevent injuries to neighboring proprietors. It must so construct its water-ways as to admit the amount of surface water which ordinarily flows by or over the ground over which it constructs its road. It must provide for ordinary rain-falls, by which is meant such as are liable to occur in the climate and country where located, and in the term ordinary rain-falls are included such unusual storms as occasionally occur.

Hammond v. The Sioux City & Pacific Railroad Company, 49 Iowa, 450.

Plaintiff sued for injuries done to a mare and colt by defendant's engine. The mare was blind and with her colt was turned upon the prairies near plaintiff's residence to graze thereon at a distance of more than one mile from the depot. Plaintiff had a right to turn the animal upon the prairies to graze even though blind, and it cannot be maintained as matter of law that he was negligent, and thereby contributed to the injury. The whole question of negligence in view of all the circumstances was properly submitted to the jury.

Lang v. The Holiday Creek Railroad & Coal Mining Company, 49 Iowa, 469.

Plaintiff sued for an injury done at a crossing. The defendant owned and operated a coal mine, located a little more than a mile from Carbon station, on the Illinois Central Railroad. Defendant put in a spur track from its coal mine to the Illinois Central Railroad, and at the time of the accident was hauling its coal, loaded in Illinois Central cars, by means of a small steam engine. From the point where the accident occurred in the direction that the train approached, the view is clear and unobstructed for a distance of fifteen hundred and twenty-three feet: *Held*, that one coming on a railroad track must employ his senses of seeing and hearing in order to ascertain whether a train is approaching, and neglecting such duty cannot recover. Following 34 Iowa, 276; and 42 Iowa, 192. But even in such case the defendant cannot escape liability for an act done, if, when it discovered the negligence it could then have avoided the injury by the exercise of reasonable care. Section 1288 of the Code only makes the railroad company liable for damages sustained by reason of the refusal or neglect to erect a sign at a crossing, but if the damages sustained were not occasioned by the want of the sign, and were occasioned by the contributory negligence of the plaintiff, there could be no recovery.

Casady v. Lowry, 49 Iowa, 523.

Various questions were raised in this case as to the validity of a railroad tax voted in Des Moines township, Polk county, Iowa, in aid of the Des Moines & Minnesota Railroad Company. The tax was voted under the act of 1870, being one per cent on the assessed value of the property of the township, and amounted to twenty-six thousand and three hundred and twenty-one dollars. It was held, that although the statute required the clerk of the election to certify to the county auditor the rate per centum of tax voted, yet the mere neglect to address the certificate to the auditor would not invalidate it, when it appeared it was in fact delivered to the auditor and a levy made by the board of supervisors; that although the certificate in question purported to be made by the judges of the election, yet as the clerks signed it as follows: "Attest, S. H. Moore, D. H. Hand, Clerks," and there was written above the words "A true return," the law was substantially observed and the certificate must be construed to be the clerk's certificate; that the levy made as follows: "For railroad tax "that has been certified according to law," was a sufficient levy; that even though the board of supervisors did not order the tax placed on the tax-list, it was in fact placed there, and if that is done without the order of the board which the board could have been compelled to order, the law will adopt the act for the board and consider it as done by its order; that the township trustees' certificate that the company "has so complied with the act as to entitle it to draw the sum of twenty-four thousand nine hundred and eighty-seven dollars and thirty cents," was sufficient. The act of 1872 provides that the trustees shall certify that the company has in all respects complied with the statute, but the company could not be entitled to draw the sum mentioned, or any other sum, without complying with the statute in all respects, and therefore the certificate is sufficient; that while section 3 of the act of 1872 provides in effect that no part of the tax is collectible until the whole is collectible; and in *Harwood v. Case*, 37 Iowa, 692, it was held that the tax is not collectible in installments, yet a part, if earned, may be collected in satisfaction of the whole tax; that the road contemplated and in reference to which the tax was voted, was to be of ordinary gauge, and that the one built is of narrow gauge and inferior carrying capacity, if such road has capacity for all the business and can do it as economically as a road of wider gauge furnishes no cause of complaint to the tax-payers.

The McGregor & Missouri River Railway Company v. The Sioux City & St. Paul Railroad Company, 49 Iowa, 604.

Lands were granted to the plaintiff to aid in the construction of a railroad. The act provided that if the road was not completed to a point named at a time specified in the act, then the State might resume the rights conferred under the act. It failed to complete the road as required. It was held, that even in the absence of an act of the Legislature, after its default, resuming the lands it had no right in court to contest defendant's claim to the lands. In case of default the State may resume all lands "undisposed of," which means all lands not patented. The fact that the railroad company had earned a portion

of the lands by building a portion of the road would not affect the right of the State to resume all the lands "undisposed of."

Fitzgerald v. Chicago, Rock Island & Pacific Railroad Company; Lynch v. Chicago, Rock Island & Pacific Railroad Company, 50 Iowa, 79.

Plaintiffs bought tickets at Muscatine for Ononwa, intending to take a freight train with caboose attached. One of the plaintiffs placed his baggage on the proper car. The plaintiffs did not attempt to get on the train till it was in motion. A rule of the company posted at the depot where plaintiffs purchased their tickets required passengers to take freight trains at the depot, and forbid conductors to allow passengers to get upon the train after it left the depot. When plaintiffs approached the moving train to get on the same, the conductor by gestures directed them not to get on. They were ordered to leave the car and informed that force would be used to eject them. The train was stopped and the plaintiffs left the train. No violence or abusive language was used. Verdict for two dollars and forty cents in each case. Plaintiffs claimed exemplary damages: *Held*, that in view of the facts, the conductor acting under a valid rule of the corporation, enforcing the rule with no more sternness and violence than was necessary, no indignity being inflicted upon plaintiffs, the plaintiffs were not entitled to exemplary damages.

The Sioux City & St. Paul Railroad Company v. The County of Osceola, 50 Iowa, 179.

The question presented in this case is whether certain lands embraced within the grant to plaintiff were taxable. By the act of March 13, 1874, no title was conveyed. Such act provided that the lands held in trust by the State should be conveyed by the Governor certifying them to the railroad company. Until this was done the title remained in the State the same as it did before the passage of the act. The title would not pass except by the certificate of the Governor, and until so certified they were not therefore taxable to the company.

Small v. The Chicago, Rock Island & Pacific Railroad Company, 50 Iowa, 338.

Section 1289 of the Code, providing that railway companies "shall be liable for all damages by fire that is set out or caused by the operation" of their roads, does not create an absolute liability. The law declares what is necessary to show a *prima facie* liability. Judges Beck and Day dissent.

Conway v. The Illinois Central Railroad Company, 50 Iowa, 465.

Plaintiff was a brakeman in defendant's employ. He stated in his petition that defendant's officers and agents negligently required him to couple cars of different heights, without providing him with a crooked link for the work, the same being necessary; that he had requested them to furnish said crooked links, but they had neglected so to do, and in coupling he was injured: *Held*, the petition stated a cause of action. The operation of all railroad trains is necessarily

attended with danger. All that the law requires of a railroad company is reasonable care in providing safe cars, machinery and appliances.

Kline v. The Kansas City, St. Jo. & Council Bluffs Railroad Company, 50 Iowa, 656.

Plaintiff was in defendant's employ as yard-master at Council Bluffs, and claimed damages for injuries received while coupling cars. It was held competent to show what wages he was receiving just prior to the injury as bearing upon the question of damages. It was also held that an expert could not properly testify as to plaintiff's ability to do certain work after the injury, the question not being one of skill, science or trade.

Baldwin v. Chicago, Rock Island & Pacific Railroad Company, 50 Iowa, 680.

Plaintiff was a brakeman in defendant's employ. He claimed compensation for injuries received in coupling cars on its track with "dead-woods" of an old and unusual pattern, which were imperfect and defective, and not in use on the cars of the defendant. The question is propounded as to whether it is negligence for a railroad company to receive and transport cars of other railroads in general use, and in the ordinary course of business, which are not constructed with the most approved appliances. The occasional or frequent use of such cars on any road in the ordinary course of business is one of the ordinary risks an employe assumes. He may well require that the cars provided by the company whose employe he is should have all the modern appliances, but it is not reasonable that he, at the expense of the commerce of the country, should require this as to all other cars that may be transported in the usual and ordinary course of business. The cars in question were not cars out of repair.

Johnson v. Chicago, Rock Island & Pacific Railroad Company, 51 Iowa, 25.

Plaintiff claimed damages for an injury received, as alleged in his petition, by an ejection from defendant's station-room at Eldon, alleging that he was struck and thrown out by defendant's station agent. Evidence offered tended to show that plaintiff was noisy, drunken and profane, and was not in the station-room for the purpose of waiting for a train: *Held*, that if plaintiff was noisy, drunken and profane, or otherwise disorderly, it was the right and duty of the station agent, upon his refusal to leave the room, to remove him, using no more force than was reasonably necessary for that purpose. The waiting-room of a railroad station is for the accommodation of incoming and outgoing passengers, and not a place of resort for the general public. One not entering upon business may not be a trespasser, but when requested to do so, whether disorderly or not, should leave the room, and upon his refusal so to do the agent may eject him, using such force as is reasonably necessary.

Brown v. The Chicago, Rock Island & Pacific Railroad Company, 51 Iowa, 235.

Plaintiff claimed damages for forcible ejection from defendant's train at a point about one mile distant from a station: *Held*, where there is no statute requiring the ejection of a person refusing to pay his fare at a station, the right to eject is not limited to points not remote from a station. In exercising the right of ejection, reasonable and ordinary care should be employed.

Slosson v. Burlington, Cedar Rapids & Northern Railroad Company, 51 Iowa, 294.

In action against a railroad company to recover damages for grain burned by fire in operating an engine on defendant's road, it was held it was competent for defendant to aver and show that it was without fault. Following *Small v. Chicago, Rock Island & Pacific Railroad Company*, 50 Iowa, 338. Judges Beck and Day dissent.

Reineman & Co. v. C. & B. R. Co., 51 Iowa, 338; *Dennis & Co. v. C. & B. R. Co.*, 51 Iowa, 338.

Plaintiffs, intervenors, agreed to transport certain lumber for defendant from Stillwater and Minneapolis to Sioux City, and did transport the same. Defendant thereby became indebted to plaintiffs in the sum of one thousand nine hundred and fourteen dollars and seventy-five cents. The lumber was deposited on the public levee at Sioux City, and part hauled away by defendant and used in construction of its line. Certain creditors of defendant attached the remaining part of the lumber for their claims. Plaintiffs intervened, claiming a common carrier's lien: *Held*, that the lumber had been delivered to defendant, and plaintiffs thereby lost their lien as common carriers.

Starry v. The Dubuque & Southwestern Railroad Company, 51 Iowa, 419.

Where the evidence showed that the person killed was crossing the track, the train approaching having a head-light burning, the accident occurring at 6 o'clock in the evening, in October, it being foggy, dark, and misty, the deceased having been warned by a shout or cry from an employe of defendant on the train, witnesses testifying that they could see distinctly one hundred and fifty feet in front and on each side of the engine, and no evidence being offered to show ordinary care on the part of deceased: *Held*, it was not error for the court below to order the jury to render a verdict for defendant.

Jeffrey v. The Keokuk & Des Moines Railroad Company, 51 Iowa, 439.

Plaintiff sues for personal injury done. At the time of the injury he was riding on a construction train, on a flat car, next a caboose. One O'Neill, in charge of train, uncoupled the caboose, the train having been slacked for that purpose, then signalled the engineer to increase speed, which was done, so as not only to take up the slack, but to give a jerk and to throw plaintiff off the flat car, and he was run over and injured by the caboose, which was still in motion: *Held*, it

was error to allow evidence to be introduced of a rule of defendant prohibiting flying switches, the evidence not showing, and it not being claimed that this accident occurred while making a flying switch. The jury having found certain facts in plaintiff's favor, against plaintiff's own express testimony, it was held sufficient evidence of passion to justify setting aside their verdict.

The Chicago, Rock Island & Pacific Railroad Company v. The City of Davenport, 51 Iowa, 451.

The city of Davenport assessed the plaintiff for taxation for the year 1877, for bridge across the Mississippi River. It appeared that the bridge was built and is owned by the United States. Plaintiff, in consideration of the payment of half the cost of the construction, and its undertaking to pay half the cost of repairs, has the right to use the bridge as any other bridge on its road. Plaintiff constructed the railroad track on the bridge and is to keep it in repair: *Held*, that plaintiff's property is limited to a right to use the bridge. The bridge cannot be taxed as property of the plaintiff. Whatever property plaintiff has in its right connected with the bridge, is used only in the operation of its road, and can only be assessed and taxed through the Executive Council, under sections 808, 810, and 1317, of the Code. If the Executive Council did not include this property right in its assessment, its failure so to do would give the city of Davenport no right to make the assessment and levy taxes thereon.

Ryder & Mitchell v. The Burlington, Cedar Rapids & Northern Railway Company, 51 Iowa, 460.

Plaintiffs shipped fifty-eight dead hogs to Pomeroy & Olmsted, soap manufacturers, at Cedar Rapids, prepaying charges. A stranger represented to the consignees that he had bought the hogs from plaintiffs, exhibiting the expense bill which he had obtained from defendant. In company with a drayman, who was an employe of the consignees, he took the hogs to consignees, and upon his statement that he was the owner of the hogs and exhibiting the expense bill, consignees paid him for the hogs: *Held*, defendant was not liable for the value of the hogs. Defendant was not in fault in allowing the stranger to take the hogs from the car because he was accompanied by consignees' drayman, and the taking appeared to be that of the consignees. The delivery of the expense bill did not make defendant liable. It naturally belonged to the consignees, showing the charges prepaid. Possession of it did not tend to show the stranger was the consignor.

The Chicago, Rock Island & Pacific Railroad Company v. Grinnell, 51 Iowa, 476.

The act of Congress of May 15, 1865, granting lands to aid in constructing a railroad from Davenport to Council Bluffs was a grant *in presenti*. The act of June 2, 1864, authorizing a change of its line did not divest the company of the lands which had passed to it under the grant. A selection by an unauthorized agent, which was afterward authorized by both State and United States Government, and upon which lands had been certified, would not invalidate the title. The

United States alone could enforce a forfeiture of the grant, on the ground that the road was not completed within the time named in the act of Congress.

The Des Moines & Minneapolis Railroad Company v. Lowry, 51 Iowa, 486.

Taxes had been voted in two townships of the county. In one, after a portion of the tax was collected, the tax was declared illegal. The portion collected had been paid over to defendant. In the other township the railroad tax was legal. Having collected it, the treasurer sought to withhold a sum equal to the amount of illegal taxes collected and paid over to defendant: *Held*, the treasurer had no right to withhold and apply, but must pay over the tax collected to the defendant.

OF CORPORATIONS.

Langan & Noble v. Iowa & Minnesota Construction Company, 49 Iowa, 317.

Plaintiffs claimed that the Jasper County Coal Company and certain individuals were stockholders in the Iowa & Minnesota Construction Company, a corporation under the laws of Iowa, and by reason of a failure to comply with the laws of Iowa as to corporations, defendants were individually liable: *Held*, that the allegation in the petition "that the capital stock of the Iowa & Minnesota Construction Company actually subscribed was forty-five thousand dollars, that each and all the defendants were subscribers either directly or indirectly through the Jasper County Coal Company, and that at no time has said stock been entirely paid up nor is it now," was not a sufficient averment that the coal company has not paid up for all the stock which it holds or owns: *Held*, also, that a failure to post up in the principal places of business of a corporation a copy of the by-laws and the names of its officers as required by section 1076, Code, did not make the stockholders individually liable, neither would a failure to post up in like manner a statement as required by section 1077 of Code, make them individually liable. [Following *McKellar v. Stout*, 14 Iowa, 359.] *Held*, also, that a failure to keep the books of the company as required by section 1078 of the Code, would not subject the stockholders to individual liability, but if the books were fraudulently kept all those participating therein would be held personally liable under section 1071 of the Code: *Held*, also, that the fact that the corporation incurred an indebtedness greater than two-thirds of its capital stock in violation of section 1061 of the Code, would not impose a personal liability on the stockholders: *Held*, also, that a failure to comply with sections 1062 and 1063 as to notice, did not, under section 1068, subject the stockholders to personal liability for the reason that the defendant corporation is a railway corporation under the holding in *First National Bank of Davenport v. Davies*, 42 Iowa, 424, and hence is excepted from the operation of section 1068: *Held*, also, it being sought to establish an individual liability on the part of stockholders on account of fraudulent representations made as to the finan-

cial ability of the company defendant, that so far as the Jasper County Coal Company is concerned, it could not make any representations except through its officers, and they had no authority to make fraudulent representations as to the pecuniary ability of the construction company, and hence such representations if made would not render the Jasper County Coal Company liable as a stockholder in the construction company: *Held*, also, as to certain of the defendants who were merely stockholders in the Jasper County Coal Company, that they did not individually become stockholders in the construction company by reason of the coal company becoming such stockholder, and as the petition declared against them merely as stockholders, they were not liable under its allegations.

EMINENT DOMAIN, OR RIGHT OF WAY.

Renwick, Shaw & Crossett v. Davenport & Northwestern Railroad Company, 49 Iowa, 664.

Plaintiffs are lessees of an irregular tract of land within the corporate limits of the city of Davenport. It has a river front of about thirteen hundred feet, and extends back nine hundred feet. There is situate thereon a steam saw-mill, planing-mill, lumber yard, houses, etc. The premises are used for the manufacture and sale of lumber. Logs are floated down the river and landed at places convenient to the saw-mill. Plaintiffs or their lessors have from year to year made an embankment from a projection on the shore into the river, and at the outer end there has been erected a stone crib or pier. Across this embankment the defendant constructed its road. The city council of Davenport authorized its construction by ordinance upon certain conditions. Plaintiffs claimed damages under the right-of-way act and recovered the same. By act of March 3, 1873, Congress authorized the owners of saw-mills on the Mississippi River, under the direction of the Secretary of War, to construct piers or cribs in front of their property on the banks of the river, provided such piers or cribs did not interfere with or obstruct the navigation of the river, reserving a right to remove the same whenever they obstruct the navigation of the river at the owner's expense. The consent of the Secretary of War was not obtained for the erection of this embankment and crib. The Legislature of Iowa (Chap. 35, acts of Fifteenth General Assembly, approved March 18, 1874), enacted a law authorizing by the first section owners or lessees of lands situate on the Iowa banks of the Mississippi and Missouri Rivers, to erect piers, cribs, booms, etc., in front of their property, provided navigation was not materially or unreasonably obstructed. Section 2 declared it to be unlawful to construct railroads between such lots or lands and either of said rivers, or upon the shore or margin thereof, unless the injury or damage to the owners thereof shall be first ascertained and compensated in the manner provided by chapter 4, title 10 of the Code: *Held*, that Congress having exclusive jurisdiction over the Mississippi River, and having exercised such power, all State legislation in conflict therewith is void, and that the first section of chapter 35, laws of 1874, is therefore void, but that section 2 is not in conflict with the act of Con-

gress and is therefore valid. That, following *McManus v. Carmichael*, 3 Iowa, 1, the bed of the Mississippi River extends to the high-water mark. The case of *Tomlin v. Dubuque, Bellevue & Mississippi Railroad Company*, 32 Iowa, 106, held that a riparian owner was not entitled to damages because of the construction of a railway in front of his premises between high and low-water mark, and these cases recognize the doctrine that the title to the soil between high and low-water mark is vested in the State and not the United States. When the Tomlin case was determined, section 1328 of the Revision was in force, which granted the use, occupation and enjoyment of the lands of the State without payment of damages to any extent necessary and convenient for the purposes of any railroad corporation. But section 1328 has been repealed, and section 2, of the act of 1874, is the law of this case, and plaintiffs are entitled to compensation under the right-of-way act.

Defendant cannot avail itself of any advantage because of the erection of the crib without the consent of the Secretary of War. The consent of the city of Davenport could not affect plaintiff's right to compensation. The measure of damages to lessees is the difference between the value of the annual use before and after the taking of the right of way. Damages assessed at six thousand dollars, the lease running five or six years, held not excessive.

LEGISLATION.

THE following laws relating to railroad matters were enacted at the last session of the General Assembly of the State of Iowa:

CHAPTER 11.

BREAKING AND ENTERING BUILDINGS.

AN ACT for the punishment of persons for attempting to break and enter buildings with intent to commit a public offense. Additional to chapter 3, title XXIV, Code, concerning "Offenses against property."

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That if any person with intent to commit any public offense, shall attempt to break and enter any dwelling-house, at any time, or to enter any dwelling-house in the night time, without breaking, or at any time to break and enter any office, shop, store, warehouse, railroad car, boat, vessel, or any building in which any goods, merchandise, or valuable things are kept for use, sale, or deposit, he shall be punished by imprisonment in the penitentiary not more than five years, or by fine not exceeding three hundred dollars, and imprisonment in the county jail not more than one year.

Approved, February 27, 1880.

CHAPTER 15.

NON-USER OF RAILROAD RIGHT OF WAY.

AN ACT to repeal chapter 65 of the public laws of the Fifteenth General Assembly, and section 1280 of the Code, and enact a substitute therefor, relating to the taking of private property for works of internal improvement.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That chapter 65 of the public laws of the Fifteenth General Assembly, and section 1260 of the Code, be and the same are hereby repealed, and the following enacted in lieu thereof:

SEC. 1260. In any case where a railway, constructed in whole or in part, has ceased to be operated or used for more than five years, or in any case where the construction of a railway has been commenced by any corporation or person, and work on the same has ceased, and has not been in good faith resumed, for more than five years, and the same remains unfinished, or where any portion of such railway has not been operated for four years last past, and the rails and rolling stock have been wholly removed therefrom, it shall be deemed and taken that the corporation or person thus in default has abandoned all right and privilege over so much as remains unfinished, or from which the rails and rolling stock have been wholly removed, as aforesaid, in favor of any other corporation or person which may enter upon such abandoned work, as provided in section 1261 of the Code: *Provided, however,* that if said road-bed or right of way, or any part thereof, shall not be used or operated for a period of eight years, or in any case where the construction of a railway has been commenced by any corporation or person, and work on the same has ceased and has not been in good faith resumed by any corporation or person for a period of eight years, the land and the title thereto shall revert to the owner of the section, subdivision, tract, or lot from which it was taken: *and Provided further,* that the provisions of this act shall not apply to any railroad having a portion of its track laid with a wooden rail.

SEC. 2. This act, being deemed of immediate importance, shall be in force and take effect from and after its publication in the *Iowa State Register* and *Iowa State Leader*, newspapers published in Des Moines, Iowa.

Approved, March 2, 1880.

I hereby certify that the foregoing act was published in the *Iowa State Register*, March 4, 1880, and *Iowa State Leader*, March 2, 1880.

J. A. T. HULL, *Secretary of State.*

CHAPTER 28.

RELATING TO TAXES IN AID OF RAILROADS.

AN ACT to repeal section eight (8), chapter 123 of the *public acts* of the Sixteenth General Assembly, in relation to the payment of taxes voted in aid of the construction of railroads, and enacting a substitute therefor.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That section eight (8) of chapter 123 of the acts of the Sixteenth General Assembly, be and the same is hereby repealed, and the following enacted in lieu thereof, to-wit:

SEC. 8. Nothing contained in this act shall preclude any taxpayer who may contract with a railroad company for which taxes shall have been, or may thereafter be, voted under the provisions of this act, to pay his tax thus voted, or any part thereof, in labor upon the line of its road, or in material for its construction, or supplies furnished or money paid for the construction of the road in pursuance of the terms and conditions stipulated in the notices of election, in lieu of a payment to the county treasurer, from presenting to the county treasurer a receipt from said railroad company, duly signed by the president or managing director, specifying the amount of such payment, and having the same credited by the county treasurer on his tax in aid of said railroad, with the effect in all respects as though the same was paid in money to the said county treasurer; and when such receipts have been presented and thus credited by the county treasurer, they shall have the same force and validity in his settlement with the board of supervisors as the orders from the railroad company provided for in section four (4) hereof.

SEC. 2. This act, being deemed of immediate importance, shall take effect and be in force after its publication in the *Iowa State Register* and *Iowa State Leader*, newspapers published at Des Moines, Iowa.

Approved, March 10, 1880.

I hereby certify that the foregoing act was published in the *Iowa State Register* and *Iowa State Leader*, March 12, 1880.

J. A. T. HULL, *Secretary of State.*

CHAPTER 32.

GRANTING RIGHT OF WAY TO STREET RAILROAD COMPANIES.

AN ACT granting to street railway companies, organized under the laws of this State, the right of way over certain public highways.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That any street railway company now or hereafter organized under the laws of this State to operate a street railway in any city or incorporated town in this State, for the purpose of extending its railway beyond the limits of such city or town, may locate,

build and operate either by animal or motor power, its road over and along any portion of a highway which is of a width of one hundred feet or more. In such cases said company, as soon as practicable, shall put said highway in as good repair and condition as the same was before its use for the purpose herein contemplated; and boards of supervisors are hereby authorized to accept for highway purposes under this act conveyances of land adjoining any highway or part thereof sufficient to increase said highway to the width of one hundred feet.

SEC. 2. Unless the owners of the land abutting each *site* [side] of said highway shall consent to its use as contemplated in section (1), said railway company shall pay all damages sustained by such land owners by reason of building said road, which damages shall be ascertained and paid in the same manner as provided for taking private property for works of internal improvement. Said company shall also be liable for all damages sustained by any one resulting from the carelessness of its officers, agents, or servants, in the construction or operation of its railway.

SEC. 3. This act, being deemed of immediate importance, shall be in force from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published at Des Moines, Iowa.

Approved, March 12, 1880.

I hereby certify that the foregoing act was published in the *Iowa State Register*, March 16, 1880, and *Iowa State Leader*, March 16, 1880.

J. A. T. HULL, *Secretary of State*.

CHAPTER 96.

RAILWAYS IN CITIES AND TOWNS.

AN ACT to make section 464, of the Code of 1873, as amended, applicable to special chartered cities and towns.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That section 464, of the Code of 1873, as amended by chapter six of the public laws of the Fifteenth General Assembly shall be applicable to cities and towns organized and acting under special charters, and such cities and towns shall have all the powers conferred by said section on cities and towns incorporated under the general incorporation law.

Approved, March 23, 1880.

CHAPTER 121.

CANCELLATION OF TAXES IN AID OF RAILROADS.

AN ACT to amend chapter 87, acts of Seventeenth General Assembly, relative to cancellation of taxes voted in aid of railroads.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That chapter 87 of the acts of the Seventeenth General Assembly be amended by inserting after the word "act," in the thirteenth line, the words "or any regular session thereafter."

Approved, March 24, 1880.

CHAPTER 128.

RELATIVE TO FOREIGN RAILROAD COMPANIES.

AN ACT to authorize railroad companies organized in other States to extend their railroads into this State.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That any railroad company organized or created by or under the laws of any other State, and owning and operating a line or lines of railroad in such State, is hereby authorized to extend and build its road, or any branches thereof, into the State of Iowa; and such railroad company shall have and possess all the powers, franchises, rights and privileges, and be subject to the same liabilities, of railroad companies organized and incorporated under the laws of this State, including the right to sue, and the liability to be sued, the same as railroads organized under the laws of this State: *Provided*, such railroad corporation shall file with the Secretary of the State of Iowa a copy of its articles of incorporation, if incorporated under a general law of such State, or a certified copy of statute laws of such State incorporating such company, where the charter of such railroad corporation was granted by statute of such State.

Approved, March 25, 1880.

CHAPTER 144.

RELATING TO TAXES IN AID OF RAILROADS.

AN ACT to amend section 2 of chapter 123 of the acts of the Sixteenth General Assembly, relative to the time for publishing notices of election for voting aid to railways.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That section 2 of chapter 123 of the acts of the Sixteenth General Assembly, be amended as follows: By striking out the

word "twenty" in the eleventh line of said section, and inserting in lieu thereof the word "ten."

SEC. 2. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the *Iowa State Register* and *Iowa State Leader*, newspapers published at Des Moines, Iowa.

Approved, March 26, 1880.

I hereby certify that the foregoing act was published in the *Iowa State Register*, March 27, and in the *Iowa State Leader*, March 31, 1880.

J. A. T. HULL, *Secretary of State*.

CHAPTER 169.

SLEEPING CARS.

AN ACT to facilitate business with railroad and sleeping car companies running or operating sleeping cars on lines terminating in this State.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That all railroad and sleeping car companies running or operating sleepers or sleeping cars within this State, upon railroads terminating therein, shall establish, maintain, and keep open to the public at such termini, ticket offices at accessible and convenient places, in which they shall keep a diagram of the berths and state-rooms in such sleepers or sleeping cars, and shall at all times during the day-time keep such offices open for the sale of tickets for such berths and state-rooms.

SEC. 2. If any officer, agent, employe, or lessee, engaged in operating any sleeper or sleeping car line, terminating, or operated within the State of Iowa, shall refuse or neglect to comply with any of the provisions or requirements of section 1 of this act, he shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in a sum not exceeding five hundred dollars, and may be imprisoned not more than six months.

SEC. 3. This act, being deemed of immediate importance, shall take effect from and after its publication in the *Iowa State Register* and *Council Bluffs Daily Nonpareil*, newspapers published at Des Moines and Council Bluffs, Iowa.

Approved, March 26, 1880.

I hereby certify that the foregoing act was published in the *Iowa State Register*, April 2, and the *Council Bluffs Daily Nonpareil*, April 3, 1880.

J. A. T. HULL, *Secretary of State*.

CHAPTER 186.

REQUIRING RAILROAD COMPANIES TO RECORD EVIDENCE OF TITLE TO LANDS.

AN ACT to require railroad companies holding lands by grant to place evidence of their title to such lands on record.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That each and every railroad company which owns or claims to own lands in the State of Iowa granted by the government of the United States or of the State of Iowa, to aid it in the construction of its railroad, where it has not already done so, shall place on file and cause the same to be recorded within three months after the taking effect of this act, in each county wherein the land[s] so granted are situated, evidence of its title or claim of title, whether the same shall consist of patents from the United States or certificates from the Secretary of the Interior or Governor of the State of Iowa, or the proper land office of the United States or State of Iowa. Where no patent was issued, reference shall be made in said certificate to the act or acts of Congress, and the acts of the Legislature of the State of Iowa, granting such lands, giving the date of said acts, and date of their approval under which claim of title is made: *Provided*, that where the certificate of the Secretary of the Interior, or the patents, as the case may be, contain lands situated in more than one county, that the Register of the State Land Office shall, upon the application of any railroad company or grantee, prepare and furnish, to be recorded, as aforesaid, a list of all the lands situated in any one county, so granted, patented, or certified. And when so recorded, said records, or a duly authenticated copy thereof, may be introduced in any court as evidence, as provided in section 3702 of the Code.

SEC. 2. Such evidence of title shall be filed with the recorder of deeds of the county in which the lands are situated, and it shall be the duty of the recorder to record the same and *shall* place an abstract thereof upon the index of deeds, so as to show the evidence of title, and the evidence thereof shall be constructive notice to all persons, as provided in other cases of entries upon said index, and the recorder shall receive same fees as for recording other instruments.

Approved, March 27, 1880.

CHAPTER 191.

RELATIVE TO CONDEMNATION OF REAL ESTATE.

AN ACT to provide for the condemnation of real estate for channels and ditches for the drainage and better protection of the right of way and road-bed of railroads.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That in all cases where any railroad corporation, organized under the laws of this State or any other State, owning or operating a line of railroad within this State would have the right at this time, by procuring the right of way from the land owner, to dig a channel or cut a ditch in such manner as to change and straighten the course of a stream too frequently crossed by its road, or to protect the right of way, and road-bed, or promote the safety and convenience of the operation of the road, such railroad company may condemn the right of way as provided in the next section.

SEC. 2. Any such railroad corporation desiring the right of way for any of the purposes contemplated in the preceding section, where its officers and the land owner cannot agree upon the compensation to be paid him, or when he refuses to grant the right of way, may cause to be condemned, of land belonging to such person, a strip or belt of such reasonable width as may be necessary for the channel or ditch so desired by pursuing in all respects, as near as may be, and so far as applicable, the provisions of law for the condemnation of real estate for right of way for said railroads, as provided in sections 1241, 1242, 1243, 1244, 1245, 1246, 1247, 1248, 1249, 1250, 1251, 1252 and 1253 of the Code of 1873.

SEC. 3. Either party may appeal from such assessment in the manner provided for appeals from the assessment of the sheriff's jury in the condemnation of real estate for right of way for railroads, and sections 1254, 1255, 1256, 1257, 1258 and 1259 of the Code shall be applicable to such appeals.

SEC. 4. The true intent of this act is not to create in favor of a railroad corporation any additional right to divert a water-course from its natural channel, but simply to give the right to condemn the land necessary for the right of way in all cases where by conveyance to the railroad corporation it would have the right to dig such channels or ditches: *Provided*, That nothing herein shall permit any railroad company to turn the channel of any stream off of any cultivated or pasture or meadow lands, when said stream only touches said lands at one point, unless it be by the consent of the owner of said land.

SEC. 5. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published in Des Moines, Iowa.

Approved, March 27, 1880.

CHAPTER 192.

TAXES VOTED IN AID OF RAILROADS.

AN ACT relating to taxes voted in aid of the construction of railways under chapter 123, of the acts of the Sixteenth General Assembly, and chapter 157 of the acts of the Seventeenth General Assembly of the State of Iowa and supplemental thereto.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That whenever any taxes have been voted and levied upon the property of any township, city, or town in any county in this State under the provisions of chapter 123 of the acts of the Sixteenth General Assembly, and chapter 157 of the acts of the Seventeenth General Assembly, to aid in the construction of any railway within this State, and the work of construction of the said railway shall not have been in good faith commenced in said township, or in the adjoining township, when the line of said railway does not pass through such township, within two years from the date of the time when such taxes were voted, the right of such company to any such taxes shall be declared to be forfeited, and the board of supervisors of such county shall abate and cancel such tax on the tax-books of the county, and refund any taxes in the treasury of the county that have been paid into such treasury to the person paying the same. The provisions of this section are intended to cover all cases where taxes have been voted and no time was stated in the notice of such election when the work was to be commenced.

SEC. 2. When taxes have been voted and levied to aid in the construction of any railway within this State by any township, town, or city, under and by virtue of the provisions of the acts of the General Assembly referred to in section 1 of this act, and such railway company shall have neglected for the space of six months to comply with the terms of the notice and petition under which such taxes have been voted, and such fact shall be certified to the board of supervisors of the county wherein such taxes were voted by the trustees of the township or town or city council, it is hereby made the duty of the board of supervisors of such county to abate and cancel all such taxes on the tax-books of the county, and refund any money in county treasury to the persons who may have paid the same.

SEC. 3. This act, being deemed of immediate importance by the General Assembly, shall take effect and be in force from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published in Des Moines, Iowa.

Approved, March 27, 1880.

I hereby certify that the foregoing act was published in the *Iowa State Register*, April 3, and in the *Iowa State Leader*, April 6, 1880.

J. A. T. HULL, *Secretary of State.*

REPORTS
OF
RAILROAD COMPANIES

FOR THE YEAR ENDING JUNE 30, 1880.

REPORT
OF THE
BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	1,899,094.62
Total expense (including taxes).....		1,184,864.80
Net income.....		714,230.32
Rentals (specifying amount to each company):		
Paid Central Iowa Railway.....	\$	3,644.80
Interest on funded debt.....		387,420.00
Interest paid on funded debt.....		351,460.00
Balance at commencement of year.....		35,284.07
Interest falling due during year not paid.....		15,960.00
Balance at commencement of year as so charged.....		35,284.07
Balance June 30, 1880.....		12,433.06

ANALYSIS OF EARNINGS.

From passengers.....	\$	340,452.38
From express.....		14,613.67
From mails.....		27,826.90

Total earnings from passenger department..... \$ 382,892.95

From local freight.....		1,465,841.28
From other sources, freight department.....		11,288.15

Total earnings from freight department..... \$ 1,477,129.43

<i>Total transportation earnings.....</i>	\$	1,860,022.38
Rents for use of road.....		3,450.00

Income from all sources (specifying same): (A)

(A)*Bonds sold.....	\$	4,500.00
Donations.....		726.84
Interest.....		1,323.18
Old material.....		11,091.67
Sundry account.....		10,432.52
Loss and damage.....		486.33
Rents and sale of lots.....		7,061.70

35,622.24

Total income from all sources..... 1,899,094.62

* This is evidently not "earnings," and hence ought not to have appeared under this head.—Commissioners.

Proportion for Iowa.....	\$ 1,818,785.13
Earnings per mile of road operated (average 468.8 miles)*.....	3,974.96
Receipts from passenger trains per train mile run (miles 421,488)	0.91
Receipts from freight trains per train mile run..(miles 714,346)	2.07
Receipts for all trains per train mile run	1.64

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks	\$ 41,913.13
Legal expenses	4,290.71
Insurance	1,620.00
Stationery and printing	10,287.81
Outside agencies and advertising	8,575.10
Repairs of bridges (including culverts, crossings and cattle-guards)	62,808.71
Repairs of buildings, passenger and freight stations	13,840.68
Repairs of fences and road-crossings	4,589.62
Renewal of rails—No. tons laid, steel 3,563 ¹⁹¹⁴	117,748.13
Renewal of ties—No. laid, 171,095	111,572.74
Repairs of road-bed and track	122,089.55
Repairs of locomotives	67,868.86
Fuel for locomotives	121,806.59
Water supply	5,532.24
Oil and waste	10,776.55
Locomotive service, salaries and wages	68,752.43
Repairs of passenger and baggage cars	7,179.82
Passenger train service, salaries and wages	14,413.58
Passenger train supplies	1,678.81
Mileage passenger cars (debit balances)	4,793.37
Repairs of freight cars	45,935.33
Freight train service, salaries and wages	61,692.91
Freight train supplies	5,348.54
Mileage freight cars (debit balances)	5,358.96
Telegraph expenses	12,815.64
Loss and damage, freight and baggage	1,560.68
Loss and damage, property and cattle, including losses by fire	8,096.85
Personal injuries	2,495.31
Agents and station service, salaries and wages	53,834.99
Station supplies	2,701.15
Expenses not enumerated here	142,092.51

<i>Total operating expenses</i>	\$ 1,144,064.30
Taxes in Iowa	40,800.00

Total operating expenses and taxes

Class No. 1, maintenance of way	\$ 432,649.43
Class No. 2, maintenance of motive power and cars	120,984.01
Class No. 3, conducting transportation	361,651.60
Class No. 4, general expenses	249,579.26

Total

* Since December '79 we operate 492.3 miles.

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3, and 4</i>).....	\$	1,184,864.30
Proportion for Iowa.....	\$	1,153,271.30
Per mile of road operated.....		2,527.44
Per train mile for passenger, freight and mixed trains —miles, 1,135,834.....	\$	1,045.00
Expense of running and management of passenger trains....		146,058.51
Expense of running and management of passenger trains per train mile (cents and mills).....		34.6
Expense of running and management of freight trains.....		316,697.23
Expense of running and management of freight trains per train mile (cents and mills).....		44.6
Percentage of expenses to earnings (cents and mills)....		63.5
Net earnings per train mile, 1,135,834 miles, \$678,608.08, cents.....		59.5

GENERAL RECAPITULATION.

Total earnings.....	\$	1,863,472.38
Total receipts during the year.....	\$	1,899,094.62
Total operating expenses.....		1,184,864.30
Net earnings—earnings above operating expenses		678,608.08
Total receipts above operating expenses.....	\$	714,230.32
Percentage of net earnings to stock and debt		05.3

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry.....	\$	6,776.67
Superstructure, including rails for side-track.....		3,220.00
Fences, etc.....		14,765.41
Passenger and freight stations, coal-sheds and water-stations..		6,380.16
Machine-shops, including machinery and tools		317.21
Purchase of other roads (<i>specifying same</i>) and all particulars:		
Albert Lea & Grundy County Extension.....		17,295.37
Chicago, Clinton & Western Railway purchase		170,329.11
Iowa City & Western Railway.....		502,009.32
Total for construction.....	\$	721,098.25
Freight and other cars	\$	68,145.74
Total for equipment.....		68,145.74
Total expenditures charged to property accounts.....	\$	789,238.99
Net addition to property account for the year.....	\$	789,238.99

SURPLUS.

The amount cash in hands of treasurer and assistant treasurer	\$ 12,433.06
Give the name of each road, and the number of shares owned in each of them and the par value of shares:	
Iowa City & Western Railway, 5,980 shares; par value, \$100 each.	
The amount invested in Railroad Bonds, the number of bonds and par value of each, the name of each road and the amount invested in the bonds of each:	
Burlington & Northwestern.....	5,920.00
Burlington, Cedar Rapids & Northern	1,100.00
Iowa City & Western.....	24,000.00
The amount of its own bonds owned by company.....	1,100.00
Amount absorbed in construction and purchase of C. C. & W.	265,093.25
Amount in material and balances from other roads.....	172,492.29

BALANCE SHEET.

ASSETS.

Construction, consolidated road equipment, and property.	\$ 12,907,710.11
Equipment and improvement.....	99,805.19
Capital stock, not issued.....	4,500,000.00
Other permanent investments (<i>as follows</i>):	
Chicago, Clinton & Western Railway	170,329.11
Construction:	
Iowa City & Western Railway	502,009.32
Cedar Rapids, Iowa Falls & Northwestern Railway.....	24,151.28
Albert Lea & Grundy County Extension.....	17,295.37
Stock of Star Coal Company.....	\$ 2,500.00
Bonds of Burlington & Northwestern Railway.....	5,920.00
Iowa City & Western Railway.....	24,000.00
Burlington, Cedar Rapids & Northern Railway.....	1,100.00
	<hr/> 33,520.00
Cash items (<i>as follows</i>):	
Cash.....	\$ 12,433.06
Bills receivable.....	4,155.97
Due from agents and companies.....	102,106.86
	<hr/> 118,695.89
Other assets (<i>as follows</i>):	
Materials and supplies.....	\$ 70,385.43
Debit balance.....	112,880.56
	<hr/> 183,265.99
Profit and loss balance (if deficit).....	122,044.00
<i>Total assets</i>	<hr/> \$ 18,678,626.24

LIABILITIES.

Capital stock.....	\$ 10,000,000.00
Funded debt—Burlington, Cedar Rapids & Northern Railway	\$ 6,500,000.00
Iowa City & Western Railway	456,000.00
Minneapolis & St. Louis Railway.....	150,000.00
	<hr/> 7,106,000.00
Unfunded debt (<i>as follows</i>):	
Notes payable.....	\$ 41,436.83
Vouchers and accounts.....	126,976.91
	<hr/> 168,413.54
Income from reorganization to June 30, 1880.....	1,404,212.70
<i>Total liabilities</i>	<hr/> \$ 18,678,626.24

PRESENT OR CONTINGENT LIABILITIES INCLUDED IN THE BALANCE SHEET.

Bonds guaranteed by this Company or a lien on its road (*specifying same*):

Iowa City & Western Railway.....	\$ 456,000.00
Minneapolis & St. Louis Railway.....	150,000.00

MILEAGE, TRAFFIC, Etc.

Passenger train mileage.....	421,488
Freight train mileage.....	714,848
Switching train mileage.....	148,658
Other train mileage.....	50,508

<i>Total train mileage.....</i>	<i>1,335,000</i>
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Number of local passengers	278,024
Number of through passengers....	3,509

<i>Total number of passengers.....</i>	<i>281,538</i>
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Local passenger mileage (passengers carried one mile).....	9,395,901
Through passenger mileage (passengers carried one mile)....	946,827
<i>Total number tons freight carried*</i>	<i>906,182</i>

Freight mileage (tons freight carried one mile).....	66,743.74
Average weight of passenger trains (exclusive of passengers) tons.....	105

Average number of cars in passenger trains.....	3
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Average weight of freight trains, exclusive of freight, tons...	247
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Average number of cars in freight-train.....	18
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Average number of persons employed.....	1,400
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Miles run by freight cars north.....	5,932,445
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Miles run by freight cars south.....	5,970,137
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Rate of speed of passenger and express trains, including stops, miles.....	23
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Rate of speed of freight trains, including stops, miles.....	11
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TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	334,709.23	37
Flour and meal.....	58,250.22	7
Provisions—beef, pork, lard, etc.....	21,048.94	2
Animals....	110,651.80	12
Agricultural implements	5,045.70	1
Lumber and forest products.....	76,789.70	8
Coal.....	113,257.90	13
Bran and mill stuff.....	19,496.64	2
Salt.....	20,377.72	2
Railroad iron—iron and steel rails.....	30,666.18	3
Ice.....	33,745.04	4
Manufactures—articles shipped from point of production.....	51,091.84	6
Merchandise, and other articles not enumerated above...	30,151.10	3
<i>Total tons carried.....</i>	<i>906,182.01</i>	<i>100</i>

* All paying freights.

DESCRIPTION OF ROAD.

Length of main line of road from Burlington to Albert Lea*.....	241.82
Length of main line of road in Iowa.....	229.25
Length of main line of road in Minnesota.....	12.57
Branches owned by company:	
Milwaukee Division, Linn to Postville, single track, miles.....	94.13
Muscatine Division, Muscatine to Riverside, single track, miles.....	30.58
Pacific Division, Vinton to Holland, single track, miles.....	48.12
Iowa City & Western Division, Elmira to What Cheer..	66.63
Total length of branches owned by company.....	239.46
Total length of branches owned by company in Iowa.....	239.46
Total length of road belonging to this company.....	481.28
Aggregate length of sidings and other tracks not above enumerated.....	40.10
Same in Iowa.....	38.73
Aggregate length of track, computed as single track.....	521.38
Same in Iowa.....	507.44
Total length of steel rails in track.....	180.01
Total length of iron rails in track.....	341.37
Weights per yard, steel 52, 56 and 60.....	
Weights per yard, iron 50, 52, 54 and 56.....	
Gauge of track.....	4ft. 8½in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each:

We use eleven (11) miles of the Iowa Central Railroad, under a running contract.	
Total length of above roads in Iowa.....	11.02
Total miles of road operated by this company since December 15, 1879.....	492.30
Total miles of road operated by this company in Iowa.....	479.71
Number of stations in Iowa on all roads operated by this company.....	77
Number of telegraph offices in same.....	70
Number of stations on all roads owned by this company.....	80
Same in Iowa.....	77

EMPLOYES.

Number of persons regularly employed on all roads operated by this company, about.....	1,350
Same in Iowa.....	1,310

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives.....	41	41
Number of passenger cars.....	13	13
Number of baggage, mail and express cars.....	17	17
Number of freight cars (basis of eight wheels).....	1,209	1,209
Number of other cars.....	26	26
Maximum weight of locomotives in working order.....	34 tons.	
Average weight of locomotives in working order.....	30 tons.	
Maximum weight of tenders full of fuel and water.....	24 tons.	
Average weight of tenders full of fuel and water.....	21 tons.	
Maximum weight of passenger cars.....	20 tons.	
Average weight of passenger cars.....	19 tons.	

*Eleven (11.02) miles of track from Manly Junction to Northwood are owned by the Central Iowa Railway and not included herein.

Number of mail, baggage and express cars.....	17
Number of 8-wheel box freight cars.....	895
Number of 8-wheel platform, coal and flat cars.....	314
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender, 42 feet 7 inches.	
Total length of heaviest engine and tender over all, 53 feet.	
Number of locomotives equipped with train-brake, eleven.	
Kind of brake, Westinghouse air brake.	
Number of cars equipped with train-brake, 31.	
Kind of brake, Westinghouse air brake.	
Number of passenger-cars with Miller platform and buffer, 31.	
Number of miles of road <i>operated</i> by your company not furnished with telegraph facilities <i>specifying location of same</i> :	
From Nichols to Riverside, number of miles, 14.5.	
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.	
If any part of road was first opened for operation during the past year, state the date:	
The Iowa City Extension from Iowa City to What Cheer, opened about December 15, 1879.	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The American Express Company pays us \$40.00 a day for 25,000 lbs. and double first-class freight for any excess thereof; on cars at depots.

The United States Express Company pays \$6.00 a day.

What amount have you paid other corporations, car loaning companies (stock companies), or individuals *not operating railroads*, for the use of cars, stating name of individuals or company, place of location of general office of said company, and amount paid to each?

Ans. We paid Alvin Adams, agent, during the year as part of the rental and purchase-money for two hundred box cars, paid in monthly installments, running till 1882, when they will be fully paid for, and owned by this company, \$19,848.00.

SLEEPING CARS.

Pullman Palace Car Company's sleepers run on this railway, that company charging their regular tariff in addition to regular passenger fares.

We pay to Pullman Palace Car Company, \$4,793.37.

We pay them mileage of three cents for each car mile and running expenses.

When their cars earn \$625 a month each, mileage ceases.

UNITED STATES MAIL.

We received \$28,416.68 during year ending June 30, 1880, for transporting mail.

We have no contract with the Government yet; it pays what it pleases.

LOCAL AID IN BUILDING ROAD.

On the 22d of June, 1876, this property was sold under foreclosure of the mortgage. The only local aid since received was: from Grundy county about \$38,000; from Worth county about \$6,000, in aid of building extensions.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$11,207,766.39
Average cost of construction per mile of road (not including sidings) 468.8 miles.....	23,907.35
Proportion of cost of construction for Iowa.....	12,200,869.23

COST OF EQUIPMENT.

Locomotives	\$430,428.93
Passenger, mail and baggage cars.....	103,229.40
Freight and other cars.....	705,645.39
Machinery and tools.....	45,000.00
Other items.....	7,640.00
<i>Total for equipment</i>	\$1,291,948.72

Average cost of equipment <i>per mile of road operated</i> by company in the State.....	2,755.85
Proportion of cost of equipment for Iowa.....	1,257,495.59

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$12,499,710.11
Average cost of same per mile.....	26,863.20
Proportion of same for Iowa.....	12,166,420.11

BRIDGES BUILT WITHIN THE YEAR.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
No. 184, near Finchford.....	Fink's Triangular Combination Truss.	Iron and wood	150 feet.....	December, 1879.....
No. 197, south of Clarksville.....	Fink's Triangular Combination Truss.	Iron and wood	278 feet.....	December, 1879.....

	NO.	LENGTH.
Number pile and trestle bridges and length in Iowa.....	655	40,335
Number of spans of bridges, of 100 feet and upward.....	33	
Number of iron bridges, aggregate length, feet.	1	113
Number of combination bridges, length, feet.....	11	3,103
Number of wooden bridges, length, feet.....	38	3,584
Number of crossings of highways at grade.....	561	
Number of crossings of highways over railroad.....	2	
Number of crossings of highways under railroad.....	4	
Number of highway bridges 18 feet above track.....	1	
Number of highway bridges less than 18 feet above track...	1	
Number of crossings at which gates or flagmen are maintained.....	1	
Number of railroad crossings at grade (specifying each):		
Chicago, Rock Island & Pacific, Columbus Junction.		
Muscatine Division B., C. R. & N., Nichols.		
Chicago, Rock Island & Pacific, West Liberty.		
Illinois Central, Cedar Falls and Independence.		
Dubuque & Dakota, Clarksville.		
Chicago, Milwaukee & St. Paul, Nora Junction, Plymouth Junction and Albert Lea.		
Iowa Pacific, north of Randalia.		
Number of railroad crossings under other railroads (specifying each):		
Chicago, Rock Island & Pacific, at Iowa City.		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company.....	08.5
Average rate of fare per mile <i>received</i> from passengers to and from other roads.....	08
Average rate of fare per mile <i>received</i> from <i>all</i> passengers.....	08.29
Average rate per ton per mile received from all freight carried... ..	02.2
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa. (This should not include fuel or any material for the use of the road).....	28

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$10,000,000.00
Capital stock authorized by vote of company.....	5,000,000.00
Capital stock issued, number of shares.....	55,000
Total amount paid in as per books of the company.....	5,500,000.00

DEBT.

Funded debt, as follows:

First mortgage bonds due June 1, 1906, rate of interest five (5) per cent.....	\$ 6,500,000.00
Interest paid on same during year.....	\$ 325,000.00
Minnesota & St. Louis bonds due June 1, 1927, rate of interest seven (7) per cent.....	150,000.00
Interest paid on same during year.....	\$ 10,500.00
Iowa City & Western bonds due September 1909, rate of interest seven (7) per cent.....	456,000.00
Interest paid on same during year.....	\$ 15,960.00
Unfunded indebtedness	168,413.54

Total amount of funded debt.....	7,106,000.00
Amount of unfunded debt.....	168,413.54

Total amount of debt liabilities..... \$ 7,274,413.54

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1879.					
August 4	Charles Cherry	Section foreman.	North of Independence.	Severely bruised.	Thrown from his hand-car. Two hand-cars collided; was riding without holding on to lever.
August 13	George J. Hayden	Weak-minded boy	Wapello	Killed.	Found dead beside our track one-half mile south of Wapello. Coroner's jury rendered verdict that he was killed by our train. His father took remains and paid expenses—no blame attaching to anyone, as boy's remains caused this accident.
October 10	George Pete.	Citizen	Clarksville	Killed.	While engine of freight train was taking water at Shellburg, it took a narrow gauge freight train from drunken stupor and mistook Shell Creek bridge for depot stopped from caboose into creek, breaking his neck in the fall.
October 17	Hurley	Not known	Dysart	Crushed his foot between axle and first joint.	Interfering with coupling of train, though warned repeatedly to get out of the way of trainmen.
December 13	Frank Allen	Brakeman	Port Allen	Foot lost	Knocked off the side of freight train while passing cattle cars on side track, his own fault, as he was not acquainted with the yard, having only worked on the road one week—chauffe was proper distance from the track.
1880.					
February 17	Charles Irwin	Brakeman	Waterloo	Leg fractured.	Hanging on the end ladder of freight car while switching at Waterloo.
February 23	Frank Clarke	Brakeman	Albert Lea	Killed.	Leg caught in frog while switching in Albert Lea, and threw him down—five cars passed over him—died instantly.
March 22	F. A. Gregory, Evansville, Indiana.	Citizen	West Liberty	Killed.	Fell between two freight cars while trying to steal a ride—his own fault.

RECAPITULATION OF ACCIDENTS.

Killed—Passengers—misconduct or want of caution.....	1
Employees—from causes beyond their control.....	1
Others—at stations and highway crossings.....	1
stealing rides	1
Total killed	4
Injured—Employees—misconduct or want of caution.....	3
Others—at stations and highway crossings.....	1
Total injured.....	4

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Judge J. Tracy, Burlington, Iowa.
Secretary—W. D. Walker, Cedar Rapids, Iowa.
Treasurer—Alex. Taylor, New York City.
Assistant Treasurer—C. Hickney, Cedar Rapids, Iowa.
General Superintendent—C. J. Ives, Cedar Rapids, Iowa.
Assistant Superintendent—Robert Williams, Cedar Rapids, Iowa.
Chief Engineer—W. P. Clark, Cedar Rapids, Iowa.
Superintendent of Telegraph—John C. Fox, Cedar Rapids, Iowa.
Auditor—J. C. Broeksmit, Cedar Rapids, Iowa.
General Passenger Agent—B. F. Mills, Cedar Rapids, Iowa.
General Freight Agent—A. L. Mohler, Cedar Rapids, Iowa.
General Solicitor—Judge J. Tracy, Burlington, Iowa.
General Agent—W. P. Brady, Cedar Rapids, Iowa.
Local Attorney on line of Road—S. K. Tracy, Burlington, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

Judge J. Tracy, Burlington, Iowa.
 C. Bard, Norwich, Connecticut.
 C. D. Close, Iowa City, Iowa.
 J. W. Blythe, Burlington, Iowa.
 J. C. Peasley, Burlington, Iowa.
 C. Lynde, Rock Island, Ill.
 J. N. Dewey, Des Moines, Iowa.
 M. S. Bolles, Boston, Mass.
 John I. Blair, Blairstown, N. J.
 E. S. Bailey, Clinton, Iowa.
 C. P. Squires, Burlington, Iowa.
 E. F. Winslow, New York City.
 (One vacant.)

General offices at Cedar Rapids, Iowa.

Date of annual meeting of stockholders, fourth Tuesday in February, of each year.

Fiscal year of the company ends December 31.

STATE OF IOWA, }
 COUNTY OF LINN. }

I, J. C. Broeksmit, Auditor of the Burlington, Cedar Rapids & Northern Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said com-

pany on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief, and as far as I was able to give.

(Signed)

J. C. BROEKSMIT, *Auditor.*

[L. S. OF R. R.]

Subscribed and sworn to before me, this 14th day of September, A. D. 1880.

MARK C. FARR,

[L. S.]

Notary Public for Linn county Iowa.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, 1880.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

BURLINGTON & SOUTHWESTERN RAILWAY Co.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$274,551.24
Total expense, including taxes.....	274,271.00
Net income.....	280.42
Interest paid during year on Receiver's certificates.....	9,653.00

ANALYSIS OF EARNINGS.

From passengers.....	\$ 44,807.67
From express and extra baggage.....	4,782.44
From mails.....	8,888.76
Total earnings from passenger department.....	58,428.87
Total earnings from freight department.....	216,122.87
Total transportation earnings.....	274,551.24
Proportion for Iowa.....	187,489.92
Earnings per mile of road operated.....	1,516.88
Total income from all sources.....	274,551.24

ANALYSIS OF EXPENSES.

General expenses.....	\$ 10,221.67
Legal expenses.....	3,037.78
Repairs of bridges (including culverts and cattle-guards), charged to expenses.....	17,824.15
Repairs of buildings, charged to expenses.....	3,906.79
Repairs of fences, road-crossings and signs.....	4,272.85
Repairs of road-bed and track.....	97,192.74
Repairs of locomotives.....	14,327.99
New locomotives, charged to equipment.....	4,063.14
Fuel for locomotives.....	18,172.97
Water-supply.....	3,315.20
Oil and waste.....	3,044.43
Repairs of passenger and freight cars.....	20,172.99
Train service, salaries, wages and supplies.....	28,140.52
Mileage freight cars, debit balances.....	6,229.80
Track rent.....	12,000.00
Loss and damage, freight and baggage.....	306.92
Loss and damage, property and cattle, including losses by fire..	6,687.80
Personal injuries.....	676.53
Agents and station service, salaries, wages and station supplies.	11,330.96
<i>Total operating expenses.....</i>	<i>\$284,945.23</i>
Taxes in Iowa.....	4,558.49
Taxes in other States.....	4,767.29
<i>Total operating expenses and taxes.....</i>	<i>\$274,271.00</i>
Class 1, maintenance of way.....	\$123,196.53
Class 2, maintenance of motive power and cars.....	38,584.12
Class 3, conducting transportation.....	89,906.13
Class 4, general expenses.....	22,585.22
Total.....	\$274,271.00

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$274,271.00
Proportion for Iowa.....	\$177,288.77
Per mile of road operated.....	1,515.29

GENERAL RECAPITULATION.

Total earnings.....	\$274,551.24
Total operating expenses.....	274,271.00
Net earnings—earnings above operating expenses.....	280.24

MILEAGE, TRAFFIC, Etc.

Passenger train mileage.....	239,371
Freight train mileage.....	1,197,779
<i>Total train mileage.....</i>	<i>1,437,150</i>
Rate of speed of passenger and express trains, including stops —miles per hour.....	18
Rate of speed of freight trains, including stops—miles per hour	12

DESCRIPTION OF ROAD.

Length of main line of road from Burlington, Iowa, to La- cleda, Missouri—miles	181
Length of main line of road in Iowa—miles	117
Length of main line of road in Missouri—miles	67
Total length of road belonging to this company—miles	142
Aggregate length of sidings and other tracks not above enu- merated—miles	4.86
Same in Iowa—miles	8.70
Total length of steel rails in tracks—miles	1.75
Total length of iron rails in tracks—miles	140.25
Weights per yard, steel, 56 lbs.	
Weights per yard, iron, 50 and 52.	
Gauge of track	4 feet 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY, UNDER LEASE OR CONTRACT.

Name, description, and length of each:

Chicago, Burlington & Quincy, from Burlington to Viele, Iowa—miles	25
Wabash, St. Louis & Pacific, from Bloomfield to Moulton, Iowa—miles	14
Total length of above roads—miles	39
Total length of above roads in Iowa	39
Total miles of road operated by this company	181
Total miles of road operated by this company in Iowa	117
Number of stations in Iowa on all <i>roads operated</i> by this company	22
Number of telegraph offices in same	16
Number of stations on all <i>roads owned</i> by this company	28
Same in Iowa	17

EMPLOYEES.

Number of persons regularly employed on all roads operated by company	350
Same in Iowa	260

EQUIPMENT.

	LEASED.	OWNED.	TOTAL.
Number of locomotives	4	5	9
Number of passenger cars		3	3
Number of baggage, mail and express cars		3	3
Number of freight cars (basis of 8 wheels)	87	103	190
Number of other cars		21	21
Maximum weight of locomotives in working order, tons			30
Number of mail and baggage cars			3
Number of 8-wheel box freight cars			49
Number of 8-wheel platform cars			54
Number of passenger cars with Miller platform and buffer ...			3
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.			

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The American Express Company runs on this road, paying one and one-half first-class rates for freight, and half fare for messenger. We take freight at depot.

What amount have you paid other corporations, car loaning companies (stock companies) or individuals, *not operating railroads*, for the use of cars, stating name of individuals or company, place of location of general office of said company, and amount paid to each?

Western Car Company, New York, 49 cars.....	\$	4,410.00
North Chicago Rolling Mill Company, 33 cars.....		2,772.00
Eureka Iron Company, Detroit, 5 cars.....		245.00
Total amount paid.....	\$	7,427.00

UNITED STATES MAIL.

We are paid \$8,888.71 per annum for carrying daily mails, except Sunday, each way.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.
Between Viele and Franklin....	Trestle.....	Wood.....	180 feet.
Franklin and Warren	Trestle.....	Wood.....	380 feet.
Franklin and Warren	Pony Howe Truss..	Wood.....	64 feet.
Warren and Farmington	Trestle.....	Wood.....	672 feet.
Farmington and Mt. Sterling...	Trestle.....	Wood.....	608 feet.
Mt. Sterling and Bloomfield	Trestle.....	Wood.....	280 feet.

	NO.	FEET.
Number pile and trestle bridges and length in Iowa.....	146	14,744
Number of spans of bridges of 100 feet and upward..	9	1,780
Number of wooden bridges, Pony Howe Truss.....	1	64
Number of crossings of highways at grade.....	70	
Number of crossings of highways under grade.....	2	
Number of railroad crossings at grade (specifying each):		
Keokuk & Des Moines at Farmington.		
Missouri, Iowa & Nebraska at Sedan.		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	4
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents.....	4
Average rate of fare per mile for special ticket passengers, cents.....	2½

CAPITAL STOCK.

Capital stock authorized by articles of association	\$	20,000,000.00
Capital stock issued, number of shares, amount paid in.....		1,793,000.00
Total amount paid in as per books of the company.....		1,793,000.00
Stock per mile.....		12,627.00

DEBT.

Funded debt, as follows:

First mortgage bonds, due 1890, rate of interest 8 per cent currency.....	\$ 1,800,000.00
Linnius Branch bonds, due 1892, rate of interest 7 per cent gold.....	1,600,000.00
Second mortgage bonds.....	88,000.00
Receiver's certificates, 7 per cent, authorized by United States Court.....	200,000.00
Unfunded indebtedness—Interest paid on receiver's certificates during year 1880	9,653.00
Total amount of funded debt.....	3,688,000.00
Amount of unfunded debt.....	9,653.00
<i>Total amount of debt liabilities</i>	<i>\$ 3,697,653.00</i>
Debt per mile.....	26,040
Stock per mile.....	12,627
	<hr/>
	\$ 88,677

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
October 9, 1879...	J. L. James...	Brakeman...	Pollock, Mo.....	Slightly bruised.....	While coupling pile-driver to a flat car, was caught between the leads of the pile-driver and flat car. Want of care on part of brakeman James.
November 26, 1879	Lee St. John.....	Fireman.....	Burlington.....	Shoulder blade broken....	Got on side of engine tank as it was backing out of house to turn-table, and was caught in doorway. Carelessness on part of fireman.
May 22, 1880.....	Jno. O. Richardson.....	Engineer.....	Summit Switch, near Mt. Sterling.....	Both badly though not seriously bruised..	Accident caused by switch misplaced by some party unknown, letting engine on to side-track and run into standing cars. A party named Harness was arrested on suspicion, and bound over to August term Van Buren county court for trial.
May 22, 1880.....	J. W. Logan.....	Fireman.....			
June 4, 1880.....	Lasalle.....	Brakeman.....	Laclede, Mo.....	Lost one finger.....	Coupling cars after dark.
June 7, 1880.....	Chas. Collins.....	Brakeman.....	Cora, Mo.....	One finger taken off.....	Coupling cars.

RECAPITULATION OF ACCIDENTS.

Injured—employees, from causes beyond their control.....	4
misconduct or want of caution.....	2
<i>Total injured</i>	6

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Elijah Smith, Boston, Massachusetts.
Secretary and Treasurer—J. A. Ostrander, Burlington, Iowa.
General Superintendent—John W. Smith, Burlington, Iowa.
Chief Engineer—H. A. Sumner, Burlington, Iowa.
Auditor, General Passenger Agent and General Freight Agent—J. A. Ostrander, Burlington, Iowa.
Receiver—Elijah Smith, Boston, Massachusetts.

NAMES OF DIRECTORS, WITH RESIDENCE.

Elijah Smith, Boston, Massachusetts.
 Henry Sayles, Boston, Massachusetts.
 P. W. Smith, Boston, Massachusetts.
 W. W. Crapo, New Bedford, Massachusetts.
 W. J. Rotch, New Bedford, Massachusetts.
 Edward D. Mandell, New Bedford, Massachusetts.
 John Severance, St. Joseph, Missouri.
 T. B. Wealthy, St. Joseph, Missouri.
 Jeff. Chandler, St. Joseph, Missouri.

General offices at Burlington, Iowa.

Date of annual meeting of stockholders, second Wednesday in July.

Fiscal year of the company, none fixed.

STATE OF IOWA, }
 COUNTY OF DES MOINES. }

Elijah Smith, Receiver of the Burlington & Southwestern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of his knowledge and belief.

(Signed)

ELIJAH SMITH, *Receiver*.

[L. S. OF R. R.]

Subscribed and sworn to before me this first day of September, A. D. 1880.

[L. S.]

ALEX. Q. SMITH, *Notary Public*.

Received and filed in the office of the Commissioners of Railroads this tenth day of September, 1880.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CENTRAL IOWA RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	883,000.06
Total expense (including taxes).....		538,145.78
Net income....	\$	344,854.28
<i>Rentals (specifying amount to each company):</i>		
C., R. I. & P. R'y (included in above expenses)...	\$	6,000.00
Interest accrued during year.....		259,000.00
Interest on funded debt, not charged on books	259,000.00	
Balance for the year, net income above expenses	\$	344,854.28
Balance at commencement of the year, July 1, 1879, assets less amount due on book accounts.....		76,111.54
Collected on Central Railroad of Iowa accounts....		24,574.47
Old material.....		839.40
Due on vouchers and accounts, June 30, 1880.....		142,018.50
	\$	588,398.19
Paid on indebtedness of the Central Railroad of Iowa.....	\$	202,417.02
New construction and equipment.....		28,852.50
Balance June 30, 1880, cash assets, book accounts, etc.....	\$	357,128.67

ANALYSIS OF EARNINGS.

From local passengers.....	\$	184,152.82
From through passengers.....		59,796.10
From express and extra baggage.....		9,107.81
From mails.....		14,215.40
From other sources, passenger department.....		520.04
<i>Total earnings from passenger department.....</i>		<u>217,792.17</u>
From local freight.....	\$	324,690.57
From through freight.....		311,781.87
<i>Total earnings from freight department.....</i>		<u>636,472.44</u>
<i>Total transportation earnings.....</i>	\$	854,264.61
Rents for use of road.....		11,739.16
Income from all sources (specifying same).....		16,996.29
<i>Total income from all sources.....</i>	\$	<u>883,000.06</u>
Proportion for Iowa.....	\$	883,000.06
Earnings per mile of road operated (207.34 miles).....		4,258.70
Receipts of passenger trains per train mile run (225,149 miles)...		.96.7
Receipts from freight trains per train mile run (317,972 miles)...		2.01.6
Receipts from all trains.....		1.61.8

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$	20,046.23
Legal expenses.....		5,705.08
Insurance.....		1,718.87
Stationery and printing.....		5,346.31
Outside agencies and advertising.....		7,741.92
Contingencies and miscellaneous.....		20,238.20
Repairs of bridges (including culverts and cattle-guards)		4,064.98
New bridges (including culverts and cattle-guards) charged to expenses.....		31,272.45
Repairs of buildings.....		4,462.24
Repairs of water-works.....		3,034.04
New buildings and water tanks (charged to expenses).....		2,944.75
Repairs of fences, road-crossings, signs and stock yards.....		4,637.61
Renewal of rails—No. tons laid, steel, 290,474.....		19,819.90
Renewal of railroad crossings, spikes, splices, etc.....		5,872.55
Renewal of ties—No. laid 45,132.....		17,348.94
Renewal of stock yards, cattle-guards and crossings.....		1,287.09
Repairs of road-bed and track.....		54,059.82
New ballast (charged to repairs).....		21,474.92
Repairs of locomotives.....		44,347.70
New tools and machinery (charged to expenses).....		1,167.95
Repairs of tools and machinery.....		8,085.16
Fuel for locomotives.....		40,433.45
Water-supply.....		3,352.18
Oil and waste.....		5,271.62
Locomotive service, salaries and wages.....		46,086.43
Repairs of passenger cars.....		15,194.90

Passenger-train service, salaries and wages.....	\$	12,772.08
Passenger-train supplies.....		1,251.59
Repairs of freight cars.....		41,345.09
Freight-train service, salaries and wages.....		26,317.71
Freight-train supplies.....		2,594.85
Telegraph expenses.....		5,073.92
Loss and damage, freight and baggage.....		162.74
Loss and damage, property and cattle, including losses by fire.....		1,766.64
Personal injuries.....		4,253.24
Agents and station service, salaries and wages.....		22,045.34
Station supplies.....		5,430.05

<i>Total operating expenses.....</i>	<i>\$</i>	<i>518,048.63</i>
Taxes in Iowa.....		20,097.15

<i>Total operating expenses and taxes.....</i>	<i>\$</i>	<i>538,145.78</i>
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Class No. 1, maintenance of way.....	\$	179,552.40
Class No. 2, maintenance of motive power and cars.....		100,887.69
Class No. 3, conducting transportation.....		176,811.84
Class No. 4, general expenses.....		80,893.85
Total.....	\$	538,145.78

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$	538,145.78
Proportion for Iowa.....	\$	538,145.78
Per mile of road operated.....		2,595.47
Per train mile for passenger, freight and mixed trains (543,121 miles).....		.99
Sleeping car service.....		2,388.49
Expenses of running and management of passenger trains.....		14,023.67
Expenses of running and management of passenger locomotives.....		26,317.17
Expense of running and management of passenger trains per train mile.....		.19
Expense of running and management of freight trains.....		30,404.34
Expense of running and management of freight locomotives.....		53,651.95
Expense of running and management of freight trains per train mile, cents and mills.....		26.4
Percentage of expenses to earnings.....		60.9
Net earnings per train mile (543,121 miles).....		.63.5

GENERAL RECAPITULATION.

Total earnings.....	\$	883,000.06
Total receipts during the year.....	\$	883,000.06
Total operating expenses.....		538,145.78

Net earnings—earnings above operating expenses.....	\$	344,854.28
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Total receipts above operating expenses.....	\$	344,854.28
Percentage of net earnings to stock and debt.....		3.22
Percentage of net earnings to cost of road and equipment.....		3.22

**PROPERTY ACCOUNTS--CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.**

Bridging.....	\$	267.99	
Superstructure, including rails....		4,941.02	
Land, land damages and fences.....		7,207.02	
Passenger and freight stations, coal-sheds and water-stations.		1,644.91	
Cattle-guards and crossings.....		649.36	
Machine-shops, including machinery and tools.....		5,977.88	
Engineering, agencies, salaries and other expenses during construction.....		2,962.43	
<i>Total for construction.....</i>	\$	23,650.41	
Freight and other cars.....	\$	5,202.09	
<i>Total for equipment.....</i>		5,202.09	
<i>Total expenditures charged to property account.....</i>	\$	28,852.50	
<i>Net addition to property account for the year.....</i>	\$	28,852.50	

SURPLUS.

Surplus at the commencement of year, cash, assets and material	\$142,471.82
Surplus at the close of year, cash, assets and material.....	357,128.67
The amount surplus in hands of treasurer and assistant treasurer	3,048.76
The amount in banks in New York.....	170,000.00
The amount in banks in Iowa.....	34,657.56
Amount in material and balances from other roads.....	149,422.35

BALANCE SHEET.

ASSETS.

Construction account, cost of all construction, equipment and franchises.....		\$10,700,000.00
Other permanent investments (<i>as follows</i>):		
New construction.....	\$14,476.57	
New tools and equipment.....	7,285.76	
New blacksmith shop	3,894.01	
Muchakinock & Ottumwa branch.....	2,962.43	
Real estate and right of way.....	233.73	28,852.50
Cash items (<i>as follows</i>):		
Cash.....	207,706.32	
Bills receivable.....	1,762.15	
Due from agents and railroad companies.....	26,905.16	
Other assets (<i>as follows</i>):		
Materials and supplies.....	114,870.05	
Debit balance due from sundry account.....	6,084.99	357,128.67
Amount paid on indebtedness of the Central Railroad of Iowa.....		202,417.02
<i>Total assets.....</i>		\$11,288,398.19

LIABILITIES.

Capital stock.....	\$ 7,000,000.00
Funded debt.....	8,700,000.00
Vouchers and accounts	\$142,018.50
Amount collected on accounts of Central Railroad of Iowa....	142,018.50
Amounts collected on old material sold.....	25,574.47
	839.40
Cash, material and book accounts, June 30th, 1879 \$129,746.46	
Less amount due on vouchers and accounts.....	53,834.92
Net income for year "balance".....	76,111.54
	344,854.28
<i>Total liabilities.....</i>	<i>\$11,288,398.19</i>

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	225,149
Freight train mileage.....	317,972
Switching train mileage.....	56,227
Other train mileage	46,956
<i>Total train mileage.....</i>	<i>646,308</i>
Number of local passengers.....	167,007
Number of through passengers.....	24,550
<i>Total number of passengers.....</i>	<i>191,557</i>
Local passenger mileage (local passengers carried one mile)...	3,993,934
Through passenger mileage (through passengers carried one mile).....	1,894,348
Number tons of local freight carried in Iowa.....	238,301
Number tons through freight carried in Iowa.....	142,431
Total number tons freight carried.....	380,632
Local freight mileage (tons local freight carried one mile).....	23,497,283
Through freight mileage (tons through freight carried one mile)	7,654,608
Average weight of passenger trains (exclusive of passengers) including locomotives.....	170,000
Average number of cars in passenger trains.....	3.72
Number of miles run by loaded freight cars north and south	3,186,939
Number of miles run by empty freight cars north and south.....	2,389,721
Percentage of empty freight cars hauled north and south	42
Average weight of freight trains (exclusive of freight).....	372,900
Average number of cars in freight train.....	17.53
Average number of persons employed on freight and passenger trains, including engineers and firemen.....	130
Miles run by passenger, mail and baggage cars, north and south.....	838,036
Miles run by freight cars, north and south.....	5,576,660
Mileage local freight, north and south, both ways, miles.....	98.6
Mileage through freight, north and south, both ways, miles....	53.7
Rate of speed of passenger and express trains, including stops, miles per hour.....	20
Rate of speed of freight trains, including stops, miles per hour	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	85,464	22.5
Flour.....	1,040	.5
Animals.....	24,529	6.4
Lumber and forest products.....	24,468	6.4
Coal.....	198,737	52.2
Oil and salt.....	2,570	1
Stone, brick and lime.....	6,690	1.5
Manufactures—articles shipped from point of production...	3,010	1
Merchandise, and other articles not enumerated above.....	22,890	9
Ice.....	11,244	2.5
<i>Total tons carried.....</i>	<i>380,632</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Albia to Northwood....	189.14	205.84
Length of main line of road in Iowa, Eddyville Junction to Ottumwa, on Keokuk & Des Moines Division of Chicago, Rock Island & Pacific Railway.....	16.70	205.84
Branches owned by company.....		1.50
Muchakinock, single track, length.....		1.50
Total length of branches owned by company.....		1.50
Total length of branches owned by company in Iowa.....		1.50
Total length of road belonging to this company.....		190.64
Total length of K. & D. Division C., R. I. & P. R'y.....		16.70
Aggregate length of sidings and other tracks not above enumer- ated.....		22.683
Same in Iowa.....		22.683
Aggregate length of track, computed as single track.....		230.023
Total length of steel rails in tracks.....		41.078
Total length in iron rails in tracks.....		172.245
Weights per yard, steel 52 and 56.		
Weights per yard, iron 50 and 56.		
Gauge of track.....	4 ft. 8½ in.	
Total miles of road operated by this company.....		207.34
Givin to Muchakinock.....	1.50	
Albia to Northwood.....	189.14	
K. & D. Div. C., R. I. & P. R'y, Eddyville transfer to Ottumwa.....	16.70	
Total miles of road operated by this company in Iowa.....		207.34
Number of stations in Iowa on all roads operated by this com- pany.....		37
Number of telegraph offices in same.....		34
Number of stations on all roads owned by this company.....		37
Same in Iowa.....		37

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	600
Same in Iowa.....	600

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives.....	24	24
Number of passenger cars.....	10	10
Number of baggage, mail and express cars.....	8	8
Number of freight cars (basis of eight wheels).....	614	614
Number of other cars—1 tool car, 15 way cars, 14 4-wheel cars..	30	30
Maximum weight of locomotives in working order.....	60,000 lbs.	
Average weight of locomotives in working order.....	60,000 lbs.	
Maximum weight of tenders full of fuel and water.....	50,000 lbs.	
Average weight of tenders full of fuel and water.....	44,000 lbs.	
Maximum weight of passenger cars.....	37,300 lbs.	
Average weight of passenger cars.....	36,500 lbs.	
Number of mail and baggage cars.....		8
Number of 8-wheel box freight cars 322; stock 30.....		352
Number of 8-wheel platform cars.....		262
Number of 4-wheel platform cars.....		14
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender....	41 ft.	
Total length of heaviest engine and tender over all.....	50 ft.	
Number of locomotives equipped with train-brake.....		7
Kind of brake, Westinghouse air brake.		
Number of cars equipped with train-brake.....		17
Kind of brake, Westinghouse air brake.		
Number of passenger cars with Miller platform and buffer...		10
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.		

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

United States Express Company runs on this road. It pays on 41,600 through pounds or less \$600 per month for 189 miles; and it pays 1½ first-class freight tariff on amount in excess of 41,600 pounds.

SLEEPING CARS.

Pullman sleeping cars are paid 3 cents per mile run. The Pullman Company receives the additional charge to passengers.

What is the total amount paid by your company to palace or sleeping car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms and who receives the earnings.

Ans. We pay for use of Pullman sleeping cars, \$2,388.49.

U. S. MAIL.

What is the compensation paid you by the United States Government for the transportation of its mails, and on what terms of service?

Ans. We receive \$14,215.84 between Mason City and Albia 6 days in the week.

LOCAL AID IN BUILDING ROAD.

Our books contain no information respecting local aid in building the road.

COST OF ROAD AND EQUIPMENT.

Total cost of road and and equipment.....	\$10,700,000.00
Average cost of same per mile.....	56,128.75
Proportion of same for Iowa.....	\$10,700,000.00

By decision of the United States Circuit Court, District of Iowa, approved by the United States Supreme Court, the Central Iowa Railroad Company organized in May, 1879, with capital of \$7,000,000; took possession on June 17, 1879, of all construction, equipment, real and personal property of the Central Railroad Company of Iowa, subject to the first mortgage bonds, amounting to \$3,700,000, \$907,000 first preferred stock to be used in funding past due coupons first mortgage; \$1,167,800 second preferred stock to be given in exchange for second mortgage bonds, principal and interest; \$4,925,200 common stock to be given in exchange for common stock and floating indebtedness of Central Railroad of Iowa—one share to be given for one hundred dollars floating indebtedness, and one share to be given in exchange for three shares common stock Central Railroad of Iowa.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Givin.....	Combination...	Wood and iron...	97 feet 6 inches	July, 1879.
Two miles north of Givin.....	Combination...	Wood and iron...	96 feet	July, 1879.
One mile north of Eddyville transfer.....	Combination...	Wood and iron...	96 feet.....	August, 1879.
Three miles south of Eddyville.....	Howe Truss...	Wood.....	98 feet 8 inches	March, 1880.
Also No. 39.....	Pile and trestle.	Wood.....	5,141 feet	

	NO.	LENGTH.
Number pile and trestle bridges and length in Iowa:		
Main line.....	277	28,409 ft. 1 in.
Branch and sidings.....	12	583 ft. 3 in.
Number of spans of bridges of 100 feet and upward.....	16	
Number of combination bridges.....	7	773 ft.
Number of wooden bridges.....	22	3,182 ft. 8 in.
Number of stone arch culverts and viaducts.....	3	
Number of crossings of highways at grade.....	207	
Number of crossings of highways over railroad.....	1	
Number of crossings of highways under railroad.....	8	
Number of highway bridges 18 feet above track.....	1	
Number of railroad crossings at grade (specifying each)...	7	
Chicago, Milwaukee & St. Paul, 2 crossings at Mason City Junction.		
Illinois Central Railway, 1 crossing at Ackley.		
Chicago & Northwestern, 1 at Marshalltown.		
Chicago, Rock Island & Pacific, 1 crossing at Grinnell and 1 at Givin.		
Chicago, Burlington & Quincy, 1 at Albia.		
Number of railroad crossings over other railroads (specifying each):		
Chicago, Rock Island & Pacific at Oskaloosa, 1.		

RATES OF FARE.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	3.36
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents.....	3.15
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents...	3.29
Average rate of local freight per ton per mile on roads operated by this company, cents.....	1.08
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads, cents.....	4.30
Average rate per ton per mile received for all freight carried, cents.	2.15

CAPITAL STOCK.

Capital stock authorized by articles of association.....\$ 7,000,000.00
 Total amount paid in as per books of the company—Not obtainable from books in Auditor's office. Issues and transfers made in New York; in process of exchange of new securities and stock for the old.

DEBT.

Funded debt as follows:

First mortgage bonds due 1899, rate of interest 7 per cent.....\$ 3,700,000.00

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1879.					
July 5	Mr. Olden	Passenger	Grinnell	Arm bruised.	Arm out of window; caught by stook chute; his own fault.
July 2	Thomas Farrall	Bridge carpenter	On bridge between New Sharon and Searsboro	Toes crushed	Pinching pile driver on bridge; bar slipped; car ran back, caught bar throwing it violently on foot.
July 12	Thomas Clegg	Brakeman	Oskaloosa	Slight	Pulling pin; foot caught under wheel; fully recovered; own carelessness.
July 13	Bernard Darling	Section laborer	Near Marshalltown	Bruised.	Fell off hand car and run over; no bones fractured. His own fault. Has fully recovered.
July 5	J. Barnhill	Bridge carpenter	Near Oskaloosa	Bruised	Letting down false work, slipped and fell against post, bruising side. Fully recovered. His own fault.
July 26	Thomas Croes	Section hand	Near Mason City	Fractured shoulder blade	Jumped and fell from hand car. Fault of person injured. Fully recovered.
Aug. 8	Patrick Sullivan	Section hand	Near Searsboro	Badly bruised.	Fell from hand car and run over. Has fully recovered. His own fault.
Aug. 22	Joseph Mack	Brakeman	Searsboro Station	Flesh bruises only	Standing on pilot coupling car to engine. Slipped and fell under pilot. Has since fully recovered. His own fault.
Sept. 1	Thomas Davis	Brakeman	Lacey	Slightly bruised.	Jumping on passenger train, missed footing, fell and bruised slightly. His own fault.
Sept. 5	Unknown lady		Hampton	Slightly injured.	Ran into standing train at station platform. Fell between car and platform. Her own carelessness.
Sept. 20	M. B. Hamble	Conductor	Geneva	First and third fingers mashed	Coupling cars. His own fault. Since recovered.
Sept. 29	Thomas Doran	Laborer, gravel pit	Near Eddyville	Slightly injured.	Bank caved, breaking collar bone and straining left hip.
Sept. 29	James Stover	Laborer, gravel pit	Near Eddyville	Seriously injured	Coupling cars, second finger on left hand crushed between bumpers. His carelessness.
Oct. 8	Ora A. Taylor	Brakeman	Kennett	Finger crushed	Boarding hand car. Run his leg against an axle. His fault.
Sept. 27	Robert Lannigan	Bridgeman	Near New Sharon	Cut leg.	Fell while pulling pin between engine and first car. Foot run over by tender. Amputated above ankle. His own carelessness.
Nov. 16	Wm. Ferguson	Brakeman	Marshalltown	Foot crushed	Climbing over cars to reach engine. Fell and run over, killing him instantly. His own fault, because out of place.
Nov. 24	Daniel Garrett	Engineer	Grinnell	Killed	Coupling cars; hand jammed—flesh wound. His own fault.
D. C. 1	Ed. Hayes	Brakeman	Ackley	Hand bruised	Coupling cars; finger jammed—no bones broken. His own fault.
Dec. 22	S. C. Arthur	Brakeman	Searsboro	Finger bruised	
Dec. 22	R. B. Voorhies	Conductor	Two miles north of Steamboat Rock	Dislocated shoulder	Broken rail; way car jumped track. He could not control accident.

ACCIDENTS TO PERSONS IN IOWA—CONTINUED.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1890.					
Jan. 12	A. J. McFadden	Brakeman	Albia	Hand jammed.	Coupling. His own fault.
Jan. 18	F. McMullin	Bridgeman	Near Steamboat Rock	Arm broken	Wrecking derrick car accidentally turned over, throwing man off. Fault of person injured.
Jan. 28	James Mahoney	Station clerk	Near Grinnell	Badly bruised.	Pleasure riding without leave of absence. Going from engine to car and fell off. His own carelessness.
March 20	Bernard Darling	Brakeman	Givin Station	Dislocated shoulder and broke collar bone.	His own carelessness, train standing still.
May 7	N. T. Stanley	Balloon advertiser	North of Oakloosa	Both legs off	Intoxicated. Found dead side of track. Coroner's inquest says: "His own fault."
May 19	Freddie Mills		Ackley	Serious	Child between six and seven years of age. Was playing on track, trying how many times he could cross before an approaching engine passed. Caught by pilot. His own fault.
May 26	James Frew	Engineer	Muchakinock	Bone broken in foot	Carelessness in handling his engine on turn-table; foot caught. His own fault.
April 26	Robert Haughey	Brakeman	Seaboro	Two fingers mashed	Coupling cars. Carelessness.
March 22	Wm. Austin	Brakeman	Northwood	Foot doubled up and ankle sprained	Coupling engine to car. Head caught under tender brake-beam. Too little cautiousness of employe injured.

RECAPITULATION OF ACCIDENTS.

Killed—Employees—misconduct or want of caution.....	1
Others—trespassing, on track, etc.....	1
<i>Total killed</i>	<hr/> 2
Injured—Passengers—from misconduct or want of caution.....	2
Employees—from misconduct or want of caution... ..	24
Others—trespassing, on track, etc	1
<i>Total injured</i>	<hr/> 27

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Isaac M. Cate, Baltimore, Md.
Vice-President—Russell Sage, New York City.
Secretary—Charles Alexander, Marshalltown, Iowa.
Treasurer—D. N. Pickering, Marshalltown, Iowa.
General Superintendent—D. N. Pickering, Marshalltown, Iowa.
Chief Engineer—Charles C. Gilman, Marshalltown, Iowa.
Auditor—M. C. Healion, Marshalltown, Iowa.
General Passenger Agent—Charles A. Jewett, Marshalltown, Iowa.
General Freight Agent—Charles A. Jewett, Marshalltown, Iowa.
Attorney, General and Local—H. E. J. Boardman, Marshalltown, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

Isaac M. Cate, Baltimore, Md.
 Russell Sage, New York City.
 P. V. Rogers, Utica, New York.
 H. A. Jones, Portland, Maine.
 T. D. Tappan, New York City.
 G. E. Taintor, New York City.
 Charles Alexander, Marshalltown, Iowa.
 A. L. Burdett, Leominster, Mass.
 Edwin Parsons, New York City.
 James Buel, New York City.

General offices at Marshalltown, Iowa.

Date of annual meeting of stockholders, Wednesday next preceding first Wednesday in June.

Fiscal year of the company, from January 1 to December 31.

STATE OF IOWA, }
 COUNTY OF MARSHALL. }

I, D. N. Pickering, Superintendent and Treasurer of the Central Iowa Railway Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and after having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1880, to the best of my knowledge and belief.

(Signed)

D. N. PICKERING.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 13th day of September, A. D 1880.

[L. s.]

M. C. HEALION,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this
14th day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CHICAGO, BURLINGTON & QUINCY RAILROAD CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income for all roads operated.....	\$ 16,418,240.65
Total expense (including taxes)	8,048,874.88
Net income.....	\$ 8,369,365.77
Rentals (specifying amount to each company).....	191,850.81

LIST OF RENTALS PAID DURING THE YEAR ENDING JUNE 30, 1880.

TO WHOM PAID.	WHOLE LINE.	IOWA.
Illinois Central R. R.....	\$ 19,999.99	
Michigan Central R. R.....	4,999.92	
Chicago & Iowa R. R.....	809.75	
Quincy, Alton & St. Louis R. R.....	42,000.00	
Rent of ground, Peoria.....	750.00	
Rent of ground, Ursa.....	30.00	
Rent of docks, Chicago.....	1,100.00	
Kansas City, St. Jo. & Council Bluffs R. R.....	25,293.64	\$ 25,293.64
Chicago, Rock Island & Pacific Railway.....	5,940.84	
Indianapolis & St. Louis R. R.....	89,981.00	
Chicago & Northwestern Railway.....	476.77	
Pennsylvania Company.....	407.75	
City of Des Moines.....	100.00	
Rent of grounds, Quincy.....	10.65	
Total.....	\$ 191,850.81	\$ 25,293.64

Interest on funded debt.....	\$ 2,094,509.08	\$ 2,094,509.08
Dividends declared (4 of 2 per cent cash; 1 of 1¼ per cent cash and 20 per cent stock).....		10,121,481.99
Balance for the year.....		4,088,475.61
Balance at commencement of year.....	\$ 4,423,855.76	
Add or deduct entries made in profit and loss account during the year not included in the above statement.....	1,654,728.35	
Balance at commencement of year as so charged.....		2,769,127.41
Balance June 30, 1880.....		1,269,348.20

NOTE "A."—By sale and consolidation the Burlington & Missouri River Railroad Company's road, property and franchises have been merged with that of the Chicago, Burlington & Quincy Railroad Company, the managers of which have not the information necessary for answering many of the questions asked in this book. Most of the books of the Burlington & Missouri River Railroad were destroyed by fire in 1872.

ANALYSIS OF EARNINGS.

From local and through passengers.....	\$ 1,102,775.72
From express.....	52,768.07
From mails.....	79,133.24
<i>Total earnings from passenger department.....</i>	<i>\$ 1,234,677.03</i>
From local and through freight.....	\$ 4,645,060.14
<i>Total earnings from freight department.....</i>	<i>\$ 4,645,060.14</i>
<i>Total transportation earnings.....</i>	<i>\$ 5,879,757.17</i>
Rents for use of road and income from all sources, interest, etc.	32,136.11
<i>Total income from all sources.....</i>	<i>\$ 5,911,893.28</i>
Earnings per mile of road operated (733,656 miles).....	\$ 8,058.11
Receipts from passenger trains per mile run (863,249 miles)....	143.4
Receipts from freight trains per train mile run (3,056,696 miles)	151.5
Receipts from all trains per train mile run (3,924,945 miles)...	149.8
Mixed train miles divided between passenger and freight.	

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 156,937.84
Legal expenses.....	17,046.46
Insurance.....	17,862.30
Stationery and printing.....	16,878.34
Printing, advertising and subscription.....	16,713.35
Foreign agencies.....	57,808.57
Contingencies and miscellaneous.....	4,022.33
Repairs of bridges (including culverts and cattle-guards)....	241,142.09
Repair of buildings.....	36,502.98
Repairs of fences, road-crossings, and signs.....	15,148.68
Rent of track and grounds.....	25,393.64
Repairs of road-bed and track.....	587,412.20
Repairs of locomotives.....	221,853.45
Fuel for locomotives.....	306,262.91
Water-supply.....	29,657.71
Oil and waste.....	40,229.49
Locomotive service, salaries and wages.....	338,634.85
Repairs of cars.....	315,759.31
Train service, salaries and wages.....	283,986.93
Telegraph expenses.....	76,619.57
Loss and damage, freight and baggage.....	2,601.34
Loss and damage, property and cattle, including losses by fire.	29,732.38
Agents and station service, salaries and wages.....	200,530.24
Taxes in Iowa.....	110,829.47
<i>Total operating expenses and taxes.....</i>	<i>\$ 3,149,567.28</i>
Class No. 1, maintenance of way.....	\$ 905,600.44
Class No. 2, maintenance of motive power and cars.....	537,612.76
Class No. 3, conducting transportation.....	1,308,255.42
Class No. 4, general expenses.....	398,098.66
<i>Total.....</i>	<i>\$ 3,149,567.28</i>

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$ 10,324,082.88
Proportion for Iowa	3,149,567.28
Per mile of road operated (722.05 miles).....	4,361.98
Per train mile for passenger, freight and mixed trains....	.89.5
Expense of running and management of passenger and freight trains, per train mile—no separate record.	
Percentage of expense to earnings.....	59.49
Net earnings per train mile (3,924,945 miles), cents and mills	.61.1

GENERAL RECAPITULATION.

Total earnings.....	\$ 5,911,893.28
Total receipts during the year.....	\$5,911,893.28
Total operating expenses.....	3,149,567.28
Net earnings—earnings above operating expenses ..	<u>\$ 2,762,326.00</u>

Net earnings above operating expenses, interest and taxes....	\$ 2,370,933.20
Total receipts above operating expenses.....	2,762,326.00
Percentage of net earnings to stock and debt, and to cost of road and equipment. Cannot divide stock and cost of road between dates.	

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading, masonry and superstructure.....	\$ 1,789,717.90
Bridging	177,392.97
Land, land damages, and fences.....	199,203.43
Passenger and freight stations, coal-sheds and water-stations.	60,292.39
Engine-houses, car-sheds and turn-tables.....	7,182.22
Engineering, agencies, salaries and other expenses during construction	132,806.18
Double track extension.....	246,110.27

*Total for construction.....\$ 2,562,205.31

Locomotives, 33.....	\$ 149,346.58
Passenger, mail and baggage cars, 11.....	13,008.43
Freight and other cars, 1,000.....	512,880.18

Total for equipment.....\$ 675,735.19

New grade, Batavia and Fairfield.....	<u>\$ 9,280.28</u>
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Total expenditures charged to property accounts.....	\$ 3,247,220.78
Property sold or reduced in valuation on the books and credited property accounts during the year, specifying same:	
Buildings and materials sold at Des Moines....	\$ 1,148.75
Credit to land at Albia grade.....	300.00
House sold at Chariton.....	56.00
Credit to bridges, Keokuk & St. Paul R. R.....	3,475.13
	<u>4,979.88</u>

Amount the capital has been increased by stock or other dividends that is not represented by actual increase of property—dividing surplus or any other increase. \$6,198,591.30

Net addition to property account for the year.....	<u>\$ 3,422,240.90</u>
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*The amounts charged to rolling stock are for whole line in all States; some of the numbers given were only partially completed during the year.

BALANCE SHEET.

ASSETS.

Construction account.....	\$ 56,781,011.48
Per mile.....	\$34,342.87
Equipment account.....	11,131,682.96
Per mile.....	\$5,972.06
Branch roads.....	6,232,736.24
Cash items (<i>as follows</i>):	
Cash, stocks and branch roads.....	7,433,300.00
Bills receivable and payable, and balance.....	1,916,979.83
Other assets (<i>as follows</i>):	
Materials and supplies.....	\$1,100,702.07
Sinking fund.....	3,160,876.74
Debit balance.....	1,269,348.20
	<hr/>
	5,530,927.01
<i>Total assets</i>	\$ 89,029,637.52

NOTE.—Of the amounts shown above as construction account and capital stock \$11,422,600.00, is for stock representing the interest of the C., B. & Q. R. R. in the B. & M. R. R. in Nebraska, and \$3,406,300.00 is for stock representing the interest of the C., B. & Q. R. R. in the K. C., St. Jo. & C. B. R. R.

LIABILITIES.

Capital stock.....	\$ 52,203,676.51
Funded debt.....	29,073,625.00
Profit and loss balance, or income account.....	\$ 7,749,336.01
	<hr/>
<i>Total liabilities</i>	\$ 89,026,637.52

MILEAGE, TRAFFIC, Etc.

Passenger train mileage.....	832,976
Freight train mileage.....	2,950,876
Mixed train mileage.....	141,068
	<hr/>
<i>Total train mileage</i>	3,924,945
<i>Total number of passengers</i>	755,414
Local and through passenger mileage (passengers carried one mile).....	44,529,695
<i>Total number tons freight carried</i>	2,228,268
Local and through freight mileage (tons carried one mile)...	512,203,974
Average weight of passenger trains (including engine), tons..	200
Average number of cars in passenger trains.....	6
Number of miles run by loaded freight cars east, in Iowa....	24,855,507
Number of miles run by loaded freight cars west, in Iowa....	21,875,013
Number of miles run by empty freight cars east.....	4,138,230
Number of miles run by empty freight cars west.....	7,030,264
Percentage of empty freight cars hauled east.....	14.24
Percentage of empty freight cars hauled west.....	24.32
Average weight of freight trains, including engine and exclusive of freight, tons.....	230
Average number of cars in freight train.....	18
Average number of persons employed, in Iowa.....	5,868
Miles run by passenger, mail and baggage cars.....	3,867,811
Miles run by freight cars east.....	28,993,727
Miles run by freight cars west.....	28,905,277
Mileage local and through passengers, both ways.....	44,529,695
Mileage local and through freight, both ways.....	512,203,974
Rate of speed of passenger and express trains, including stops, miles.....	23
Rate of speed of freight trains, including stops, miles.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PERS. CENT.
Grain	911,787	40.9
Flour	20,817	.9
Provisions—beef, pork, lard, etc.	34,028	1.5
Animals	239,598	10.8
Cotton and wool	29,891	1.3
Lumber and forest products	380,888	17.1
Coal and coke	178,088	8.0
Railroad iron—iron and steel rails, other iron and castings ..	103,852	4.7
Stone, brick and lime	30,089	1.4
Manufactures—articles shipped from point of production ...	31,253	1.4
Merchandise, and other articles not enumerated above	268,177	12.0
<i>Total tons carried.</i>	<i>2,228,268</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from center of Mississippi River, at Burlington, to East Plattsmouth	281.056
Length of main line of road from Pacific Junction to Council Bluffs	18.200
Length of main line in Iowa	299.256
Length of double track on main line	21.061
Same in Iowa	21.061
Branches owned by company:	
Burlington to Keokuk	42.466
Albia to Des Moines	77.822
Chariton to Leon	36.552
Leon to Mt. Ayr	35.550
Chariton to Indianola	33.000
Creston to Hopkins	44.540
Creston to Fontanelle	28.500
Red Oak to East Nebraska City	49.861
Villisca to Burlington Junction	34.980
Hastings to Sidney	21.059
Red Oak to Griswold	17.992
Albia to Moulton	11.000
Quincy to Burlington	1.078
Total length of branches owned by company, miles	484.400
Total length of branches owned by company in Iowa	422.796
Total length of branches owned by company in Mo.	11.604
Total length of road belonging to this company, Iowa lines...	733.656
Aggregate length of sidings and other tracks not above enumerated	137.821
Same in Iowa	133.002
Aggregate length of track, computed as single track	892.538
Same in Iowa	876.115
Total length of steel rails in tracks	314.988
Total length of iron rails in tracks	418.668
Weights per yard, steel, 56, 60 and 66.	
Weights per yard, iron, 48 and 56.	
Gauge of track	4 ft. 8½ in.
Total miles operated by this company	1,882.157
Total miles of road operated by this company in Iowa	722.052
Number of stations in Iowa on all roads operated by this com- pany	133
Number of telegraph offices in same	111
Number of stations on all roads owned by this company	301
Same in Iowa	133

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company	12,587
Same in Iowa	5,868

EQUIPMENT.

	OWNED IN IOWA.	TOTAL.
Number of locomotives	145	374
Number of passenger cars		140
Number of baggage, mail and express cars		70
Number of parlor or sleeping cars (assigned cars)		11
Number of dining cars		5
Number of freight cars (basis of 8 wheels)		10,927
Number of other cars, including 825 hand and rubble cars		1,047
Maximum weight of locomotives in working order, tons		51
Average weight of locomotives in working order, tons		32
Maximum weight of tenders full of fuel and water, tons		30
Average weight of tenders full of fuel and water, tons		24
Maximum weight of passenger cars, tons		26
Average weight of passenger cars, tons		22
Number of mail and baggage cars		70
Number of 8-wheel box freight cars		8,409
Number of 8-wheel platform cars		2,518
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender...	45 ft. 6 in.	
Total length of heaviest engine and tender over all	56 ft. 6 in.	
Number of locomotives equipped with train-brake		127
Kind of brake, Westinghouse air brake.		
Number of cars equipped with train-brake		212
Kind of brake, Westinghouse air brake.		
Number of passenger cars with Miller platform and buffer...		140
Number of miles of road <i>operated</i> by your company not furnished with telegraph facilities (<i>specifying location of same</i>)? Telegraph on whole line.		
Are the charges for the transportation of the company's supplies included in the earnings as reported for your road? No charges.		
If any part of road was first opened for operation during the past year, state date.		
Clarinda to Burlington Junction, Mo., October 19, 1879.		
Red Oak to Griswold, January 21, 1880.		
Albia to Moulton, June 10, 1880.		
Knoxville to Des Moines, January 12, 1880.		
Leon to Mt. Ayr, September 26, 1879.		

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot or at the office of such express company?

Ans. American Express Co.; railroad company furnishes cars and express company furnishes all carriers and agents.

TRANSPORTATION COMPANIES.

We have no contracts with transportation companies.

What amount have you paid other corporations, car loaning companies (stock companies) or individuals, *not operating railroads*, for the use of cars, stating name of individuals or company, place of location of general office of said company, and amount paid to each?

Ans. No amount except regular mileage accounts for cars of other rail-ways running over line of C., B. & Q. R. R.

SLEEPING CARS.

Run Pullman sleeping cars; charge \$2.00 for berth; dining cars owned by Pullman Co. and railroad company jointly.

The company maintains and repairs the cars and the Pullman Palace Car Co. maintains everything relating to the sleeping apparatus; the Pullman Palace Car Co. receives the entire earnings.

U. S. MAIL.

Main line two times each way daily for large stations, and one time each way daily for small ones; on branches, one time each way daily. Receipts, \$79,133.24 for year ending June 30, 1880.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from congressional grants.....	358,442.09
State the number of acres yet to inure to your company from congressional grants.....	None.
State the average price at which these lands are offered for sale by the company.....	\$ 10.00
State the average price at which these lands have been sold or contracted by the company.....	12.12
State the number of acres sold	283,014.52
State the amount received from sales	\$ 3,430,572.05
State the amount received from contracts, including interest.....	2,525,814.75
State the amount received from forfeited contracts, including interest on deferred payments received by the company..	281,682.45
State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30.....	2,807,497.20

LOCAL AID IN BUILDING ROAD.

See note "A," page 305.

COST OF ROAD AND EQUIPMENT.

See note "A," page 305.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Leon to Mt. Ayr.....	Wooden trestle.	Wood ..	13,257 feet.	Fall of 1879, and winter of 1879 and 1880.
Leon to Mt. Ayr.....	Howe Truss	Wood.....	457 feet.	
Knoxville to Des Moines.....	Wooden trestle.	Wood.....	8,528 feet.	
Knoxville to Des Moines.....	Howe Truss.....	Wood.....	728 feet.	
Knoxville to Des Moines.....	Iron truss.....	Iron.....	1,286 feet.	
Clarinda to Burlington Junction.....	Wooden trestle.	Wood.....	2,977 feet.	
Clarinda to Burlington Junction.....	Howe Truss.....	Wood.....	158 feet.	
Red Oak to Atlantic.....	Wooden trestle.	Wood.....	3,368 feet.	
Hastings to Avoca.....	Wooden trestle.	Wood.....	1,866 feet.	
Hastings to Avoca.....	Howe Truss.....	Wood.....	240 feet.	
Kirkman to Monroe.....	Iron trestle.....	Iron.....	672 feet.	
Kirkman to Monroe.....	Iron truss.....	Iron.....	276 feet.	
Zero to Russell.....	Iron truss.....	Iron.....	50 feet.	

	NO.	LENGTH.
Number pile and trestle bridges and length in Iowa, feet	966	102,342
Number of spans of bridges, of 100 feet and upward, feet.....	80	10,930
Number of iron bridges, aggregate length, feet	47	5,280
Number of combination bridges, length, feet	3	285
Number of wooden bridges, length, feet.....	60	8,015
Number of stone arch culverts and viaducts.....		30
Number of crossings of highways at grade.....		742
Number of crossings of highways over railroad		15
Number of crossings of highways under railroad.....		14
Number of highway bridges 18 feet above track.....		15
Number of railroad crossings at which gates or flagmen are maintained		7
Number of railroad crossings at grade (specifying each) in Iowa...		13
Number of railroad crossings over other railroads (specifying each):		
Chicago, Rock Island & Pacific, at Fairfield.		
Chicago, Rock Island & Pacific, at Ottumwa.		
Chicago, Rock Island & Pacific, at Council Bluffs yard.		
Wabash, St. Louis & Pacific, at Shenandoah (one mile north).		
Wabash, St. Louis & Pacific, at Hastings (south of).		
Wabash, St. Louis & Pacific, at Malvern.		
Missouri, Iowa & Nebraska, at Moravia.		
Missouri, Iowa & Nebraska, at Humeston.		
Missouri, Iowa & Nebraska, at Albia grade.		
Central Railroad of Iowa, at Albia (1½ miles east).		
Kansas City, St. Jo. & Council Bluffs, at Pacific Junction.		
Chicago & Northwestern, at Council Bluffs (two crossings).		
Number of railroad crossings under other railroads (specifying each). No under or over grade crossings.		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on all roads operated by this company, cents.....	2.443
Average rate of fare per mile received from all passengers, in Iowa, cents.....	2.346
Cannot separate average rate of local freight per ton per mile on roads operated by this company from average rate of freight per ton per mile received from freight to and from other roads.	
Average rate per ton per mile received for all freight carried, cents ..	0.907
Cannot state percentage of freight originating at, and carried to, stations in Iowa to total freight carried in Iowa.	

CAPITAL STOCK.

Total amount paid in as per books of the company*.....	\$ 52,203,876.51
Capital stock per mile (1,863.96 miles).....	28,006.97

FUNDED DEBT.

Chicago, Burlington & Quincy, 5 per cent bonds (Iowa Div.), dated October 1, 1879, payable October 1, 1919.....	\$ 3,000,000.00
Chicago, Burlington & Quincy trust mortgage inconvertible sinking fund, 8 per cent bonds, payable January 1, 1883...	2,343,000.00
Chicago, Burlington & Quincy trust mortgage convertible sinking fund, 8 per cent bonds, payable January 1, 1883...	150,000.00
Chicago, Burlington & Quincy trust mortgage convertible sinking fund, 7 per cent bonds, payable October 1, 1890...	653,000.00
Chicago, Burlington & Quincy second mortgage bonds, issued on account of Northern Cross Road, payable at Frankfort-on-the-Main, interest at 4½ per cent to July 1, 1875, and at 4 per cent from July 1, 1875, to July 1, 1890.....	716,000.00
Chicago, Burlington & Quincy 7 per cent bonds, dated January 1, 1872, and payable January 1, 1896.....	600,475.00
Chicago, Burlington & Quincy trust mortgage 7 per cent bonds, dated July 1, 1873, and payable July 1, 1903.....	13,933,000.00
Chicago, Burlington & Quincy 5 per cent bonds, dated June 1, 1875, and payable June 1, 1895.....	390,000.00
Chicago Burlington & Quincy 5 per cent bonds, dated October 1, 1876, and payable October 1, 1901.....	2,325,000.00
Burlington & Missouri River Railroad new bonds.....	4,467,650.00
Burlington & Missouri River Railroad convertible 1879.....	1,000.00
Burlington & Missouri River Railroad convertible 1894.....	187,000.00
Burlington & Missouri River Railroad convertible 1889.....	307,500.00

Total amount of debt liabilities.....\$ 29,073,625.00

Total amount of stock and debt\$ 81,277,301.51

Capital stock per mile (1,863.96 miles).....	\$ 28,006.97
Debt per mile (1,863.96 miles).....	15,383.18

Stock and debt per mile (1,863.96 miles) .. \$ 43,390.15

* The capital stock of the Chicago, Burlington & Quincy Railroad Company has been increased from about \$31,000,000 to about \$52,000,000, by the consolidation with it of the Burlington & Missouri River Railroad Company, in Nebraska, covering upward of 800 miles of road; and, to equalize values for the purpose of such consolidation, by an issue of new stock to its stockholders, representing earnings of past years expended in making extensions and improvements east of the Missouri River.

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	INJURY.	REMARKS.
1879.				
July	1 D. Fulton...	Switchman.	Arm off.	Coupling cars; his own fault.
July	8 C. Anderson...	Citizen.	Killed.	Drunk; run over; his own fault.
July	10 Bridget Clancy...	Citizen.	Killed.	Walking on track; run over; her own fault.
August	24 Henry Duree...	Brakeman.	Killed.	Went off end of car; his own fault.
September	6 J. F. Fisher...	Citizen.	Hand off and foot crushed.	Drunk, and laid down on track; his own fault.
September	28 Dick Smith...	Brakeman.	Killed.	Carelessly stood on track and was struck by passing train; his own fault.
September	28 S. A. Patterson...	Conductor.	Killed.	Was pulling pin and caught his foot in the switch; beyond his control.
October	7 Geo. McPartland...	Brakeman.	Killed.	Running over train, fell off and was run over; his own fault.
October	11 Jos. Kilby...	Boy.	Foot off.	Stealing ride; his own fault.
September	8 Wm. Lloyd...	Machinist.	Arms and legs badly lacerated.	Shifting belt and was caught; his own fault.
October	16 J. McGuire...	Section foreman.	Leg crushed and head injured.	Hand-car struck by engine; his own fault.
October	17 Joe. Babcock...	Section man.	Leg broke.	Hand-car struck by engine; his own fault.
October	1 F. H. Van Patten...	Engineer.	Ankle broke.	Men unloading rails and threw one on his foot; his own fault.
October	5 D. Thomas...	Boy.	Left foot taken off.	Jumping on cars and fell under; his own fault.
October	24 J. J. Moore...	Brakeman.	Crushed thighs badly; not fatal.	Coupling; cars run up and caught him; his own fault.
October	26 Wm. Redding...	Switchman.	Hand amputated.	Coupling; hand badly pinched; his own fault.
November	3 C. Christensen...	Citizen.	Killed.	Stealing ride on special train, jumped off before train stopped and was run over; his own fault.
July	22 Albert Collier...	Boy.	Leg taken off.	Jumping on cars; his own fault.
November	16 Geo. Hamilton...	Citizen.	Killed.	Drunk; run over; his own fault.
December	12 A. C. Evans...	Brakeman.	Died from injuries.	Fell between cars, and had both legs taken off; his own fault.
December	20 W. S. Harding...	Brakeman.	Killed.	Collision; beyond his control.
1880.				
January	6 Peter Johnson...	Citizen.	Killed.	Drunk; run over; his own fault.
January	17 Jno. Johnson...	Citizen.	Killed.	Stealing ride; fell under cars; his own fault.
January	28 C. Lance...	Watchman.	Killed.	Walking on track and was run over; his own fault.
February	1 M. McAndrews...	Citizen.	Foot crushed.	Climbing between cars; his own fault.
February	17 Pat Fitzgerald...	Switchman.	Hips crushed.	Coupling; his own fault.
February	20 Robt Plaintest...	Laborer.	Hand off.	Hammer of pile-driver fell on his hand and took it off; his own fault.
February	14 C. Wheeler...	Boy.	Killed.	Jumping on cars; his own fault.
February	28 H. C. Hora...	Switchman.	Killed.	Coupling, foot caught, fell and was run over; beyond his control.

April	4 D. P. Barker	Brakeman	Leg off	Fell from train and was run over; his own fault.
April	9 E. J. Stonehouse	Brakeman	Killed	Coupling; fell; his own fault.
May	4 W. Fowler	Brakeman	Killed	Graveling track with team; struck by train; his own fault.
April	6 Mrs. P. Bergman	Citizen	Killed	Gravel bank caved in and buried him; beyond his control.
April	28 Chas. Myers	Laborer	Killed	Stealing ride, and was run over; his own fault.
June	21 O. Jarrett	Tramp	Killed	Walking on track and was struck by train; his own fault.
May	26 Chas. Brown	Deaf mute	Killed	Walking over train and fell between cars; run over; his own fault.
May	17 B. Chandler	Stockman	Killed	Fell between cars; his own fault.
June	3 L. Hughes	Brakeman	Arm off	Drunk; run over; his own fault.
June	11 Unknown man	.....	Killed	Fell from train; his own fault.
June	21 Simon Wright	Driver	Killed	Fell from train and leg taken off; his own fault.
June	26 G. S. Dood	Brakeman	Leg taken off, and died from injuries	Walking on track; his own fault.
January	24 P. Kohn	Citizen	Killed	

RECAPITULATION OF ACCIDENTS.

Killed—Passengers—from causes beyond their control	2
misconduct or want of caution.....	2
Employees—from causes beyond their control	4
misconduct or want of caution.....	6
Others—at stations and highway crossings	1
stealing rides	3
trespassing, on track, etc.	6
Total killed.....	22
Injured—Employees—from misconduct or want of caution.....	12
Others—stealing rides	5
trespassing, on track, etc.	3
Total injured	20

In view of the many accidents which occur from railway employes getting their feet caught in frogs, switches, etc., please state whether your company has adopted any plan for preventing such accidents.

Ans. We block up the mouth of frogs with plank.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Jno. M. Forbes, Boston, Massachusetts.
Vice-President—Chas. E. Perkins, Burlington, Iowa.
Secretary—Jno. G. Walker, Chicago, Illinois.
Treasurer—Amos T. Hall, Chicago, Illinois.
Assistant General Manager—Thos. J. Potter, Chicago, Illinois.
Division Superintendents { Geo. Alexander, Aurora, Illinois.
 { Hy. Hitchcock, Galesburg, Illinois.
 { Wm. C. Perkins, Burlington, Iowa.
Chief Engineer—Robt. J. McClure, Chicago, Illinois.
Superintendent of Telegraph—C. M. Lavey, Chicago, Illinois.
General Auditor—Jno. L. Lathrop, Chicago, Illinois.
General Passenger Agent—Jas. R. Woods, Chicago, Illinois.
General Freight Agent—E. P. Ripley, Chicago, Illinois.
General Attorney—Jas. M. Walker, Chicago, Illinois.

NAMES OF DIRECTORS, WITH RESIDENCE.

Jno. M. Forbes, Boston, Massachusetts.
 Sidney Bartlett, Boston, Massachusetts.
 Chas. J. Paine, Boston, Massachusetts.
 T. Jefferson Coolidge, Boston, Massachusetts.
 Jno. L. Gardner, Jr., Boston, Massachusetts.
 Wm. Endicott, Jr., Boston, Massachusetts.
 Edward Bangs, Boston, Massachusetts.
 Jno. N. A. Griswold, New York City.
 Peter Geddes, New York City.
 Jas. M. Walker, Chicago, Illinois.
 Chas. E. Perkins, Burlington, Iowa.

General offices at No. 102 Michigan Avenue, Chicago, Illinois.

Date of annual meeting of stockholders, Wednesday after the fourth Monday in March.

Fiscal year of the company ends December 31.

STATE OF ILLINOIS, {
COUNTY OF COOK. }

Amos T. Hall, Treasurer, and J. G. Walker, Secretary, of the Chicago, Burlington & Quincy Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)

[L. S. OF R. R.]

AMOS T. HALL, *Treasurer.*
J. G. WALKER, *Secretary.*

Subscribed and sworn to before me, this 13th day of October, A. D. 1880.

[L. S.]

LESTER O. GODDARD, *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 15th day of October, A. D. 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS

RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 1,725,778.25
Total expense (including taxes).....	1,164,889.17
Net income.....	560,889.08
Interest accrued during year.....	\$ 372,289.16
Interest paid during year.....	372,289.16
Balance for the year (surplus).....	188,605.92

ANALYSIS OF EARNINGS.

From local passengers, extra baggage included.....	\$ 282,689.15
From through passengers, extra baggage included.....	191,605.82
From express.....	17,661.03
From mails.....	35,289.89
<i>Total earnings from passenger department.....</i>	<i>\$ 527,245.89</i>
<i>Total earnings from freight department.....</i>	<i>1,135,528.54</i>
<i>Total transportation earnings.....</i>	<i>\$ 1,662,774.43</i>
Rents for use of road and miscellaneous earnings.....	63,008.82
<i>Total income from all sources.....</i>	<i>\$ 1,725,778.25</i>
Proportion for Iowa.....	\$ 348,596.08
Earnings per mile of road operated, (250.98 miles).....	6,876.15
Receipts from passenger trains per train mile run (438,555 miles)	1.20
Receipts from freight trains per train mile run (468,280 miles).	2.42
Total receipts per train mile (906,835 miles).....	1.90

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 71,484.08
Stationery and printing.....	14,305.53
Outside agencies and advertising.....	17,849.39
Contingencies and miscellaneous.....	14,957.49
Repairs of bridges (including culverts and cattle-guards) charged to expenses.....	62,754.37
Repairs to buildings, charged to expenses.....	16,907.01
Repairs of fences, road-crossings, and signs.....	7,208.57
Renewal of rails—No. tons laid, steel 3,582.....	97,696.30
Renewal of ties—No. laid, 103,075.....	59,497.85
Repairs of road-bed and track.....	146,071.65
Repairs of locomotives.....	45,248.65
Fuel for locomotives.....	80,355.35
Water-supply.....	10,141.45
Oil and waste.....	6,942.63
Locomotive service, salaries and wages.....	85,557.60
Repairs of passenger, baggage, mail and express cars.....	26,943.98
Passenger and freight train service, salaries, wages, and sup- plies.....	78,090.14
Repairs of freight cars.....	54,379.65
Rents of freight cars.....	40,726.91
Mail service.....	960.00
Mileage freight cars, debit balances.....	8,068.75
Telegraph expenses.....	11,910.43
Loss and damage, freight and baggage.....	1,978.65
Loss and damage, property and cattle, including losses by fire.....	9,469.34
Personal injuries.....	4,980.90
Agents and station service, salaries, wages and station supplies.....	150,447.50
<i>Total operating expenses.....</i>	<i>\$ 1,124,883.17</i>
Taxes in Iowa (estimated).....	10,000.00
Taxes in other States.....	30,000.00
<i>Total operating expenses and taxes.....</i>	<i>\$ 1,164,883.17</i>
Class No. 1, maintenance of way.....	\$ 390,134.75
Class No. 2, maintenance of motive power and cars.....	167,299.19
Class No. 3, conducting transportation.....	448,902.74
Class No. 4, general expenses.....	158,546.49
Total.....	\$ 1,164,883.17

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$ 1,164,883.17
Proportion for Iowa.....	\$ 248,120.00
Per mile of road operated.....	4,604.28
Per train mile for passenger, freight and mixed trains....	1.394
Percentage of expenses to earnings.....	67.5
Net earnings per train mile, 906,835 miles.....	67.1

GENERAL RECAPITULATION.

Total earnings.....	\$ 1,725,778.25
Total operating expenses.....	1,164,883.17
Net earnings—earnings above operating expenses.....	\$ 560,895.08
Total receipts above operating expenses interest and ren- tals.....	\$ 147,879.01
Percentage of net earnings to stock and debt.....	5.4
Percentage of net earnings to cost of road and equipment....	5.2

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry	\$ 11,677.25
Bridging	47,840.81
Land, land damages and fences.....	9,017.55
Passenger and freight stations, coal-sheds, water-stations, en- gine-houses, car-sheds, and turn-tables....	13,363.96
New machinery and tools	5,475.87
<i>Total for construction.....</i>	<i>\$ 87,175.44</i>
Locomotives, 6.....	41,190.60
Dining, passenger, mail and baggage cars, 2.....	7,551.48
Freight and other cars, 100.....	68,695.35
<i>Total expenditures charged to property accounts.....</i>	<i>\$ 204,612.87</i>
Property sold (or reduced in valuation on the books) and cred- ited property accounts during the year (<i>specifying same</i>):	
Premium on bonds.....	65,606.95
<i>Net addition to property account for the year.....</i>	<i>\$ 139,005.92</i>

SURPLUS.

The amount surplus in hands of treasurer and assistant treas- urer.....	\$ 188,606.92
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BALANCE SHEET.

ASSETS.

Construction account.....	\$ 9,294,463.81
Equipment account.....	1,354,891.51
Other permanent investments (<i>as follows</i>):	
Lands in St. Joseph, purchased for depot purposes, not used and for sale.....	\$ 59,582.22
Stock of Atchison Union Depot Co.....	6,000.00
Stock of Kansas City Depot Co.....	3,409.53
Stock in Union Stock Yards, St. Joseph.....	4,700.00
	78,691.75
Cash items (<i>as follows</i>):	
Cash.....	211,978.24
Due from agents and companies.....	97,952.37
	309,930.61
Other assets (<i>as follows</i>):	
Materials and supplies.....	138,400.97
<i>Total assets.....</i>	<i>\$ 11,032,977.68</i>

LIABILITIES.

Capital stock.....	\$ 2,796,356.71
Funded debt.....	7,489,474.51
Unfunded debt (<i>as follows</i>):	
Interest unpaid.....	\$ 1,367.85
Land account.....	35,446.31
Notes payable.....	225,000.00
Vouchers and accounts.....	163,954.69
	425,768.85
Profit and loss balance (if surplus).....	321,377.61
<i>Total liabilities.....</i>	<i>\$ 11,032,977.68</i>

MILEAGE, TRAFFIC, ETC.

Passenger train mileage in Iowa.....	72,102
Freight train mileage....	69,848
Switching train mileage.....	86,500
<i>Total train mileage in Iowa.....</i>	<i>177,950</i>
Number of local passengers.....	245,901
Number of through passengers.....	62,098
<i>Total number passengers.....</i>	<i>307,999</i>
Total number tons freight carried.....	848,782.8
Average weight of passenger trains (exclusive of passengers) tons.....	115
Average number of cars in passenger trains.....	3.7
Number of miles run by loaded freight cars east and west....	4,409,244
Number of miles run by empty freight cars east and west....	628,354
Percentage of empty freight cars hauled east and west.....	12.4
Average weight of freight trains (exclusive of freight) tons..	214
Average number of cars in freight train.....	18.5
Average number of persons employed.....	6
Miles run by passenger, mail and baggage cars (both ways)...	356,177
Miles run by freight cars (both ways).....	2,037,598
Rate of speed of passenger and express trains, including stops, miles per hour.....	24
Rate of speed of freight trains, including stops, miles per hour	10.75

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	125,928	14.84
Flour.....	6,480	.76
Provisions (beef, pork, lard, etc).....	18,425	2.17
Animals.....	67,400	7.94
Other agricultural products (<i>i. e.</i> potatoes).....	4,301	.51
Lumber and forest products.....	176,628	20.81
Coal.....	38,328	4.52
Plaster and lime.....	8,480	.99
Salt.....	6,770	.80
Railroad iron—iron and steel rails.....	47,220	5.56
Stone, brick and sand.....	4,140	.49
Manufactures—articles shipped from the point of production.....	12,140	1.43
Merchandise and other articles not enumerated above.....	332,512.8	39.18
<i>Total tons carried.....</i>	<i>848,782.8</i>	<i>100.00</i>

DESCRIPTION OF ROAD.

Length of main line of road from Kansas City to Council Bluffs	
Union Pacific transfer.....	197.30
Length of main line of road in Iowa.....	50.83
Length of main line in Missouri.....	146.47
Branches owned by company:	
Hopkins branch, single track, length.....	50.20
East Atchison branch, single track, length.....	1.22
East Nebraska City branch, single track, length.....	2.28
Total length of branches owned by company.....	53.68
Total length of branches owned by company in Iowa.....	2.26
Total length of branches owned by company in Missouri.....	51.42
Total length of road belonging to this company.....	250.98
Aggregate length of sidings and other tracks not above enumerated.....	33.77
Same in Iowa.....	6.77
Aggregate length of track, computed as single track.....	284.75
Same in Iowa.....	59.96
Total length of steel rails in tracks in Iowa.....	36.00
Total length of iron rails in Iowa.....	17.09
Weights per yard, steel, 19 miles of 52 pounds; 17 miles of 60.	
Weights per yard, iron 52 pounds.	
Gauge of track.....	4 ft. 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:	
Hannibal & St. Joseph, Kansas City & Harlem, length.....	1.50
Chicago, Rock Island & Pacific, Council Bluffs to Union Pacific transfer.....	1.40
Total length of above roads.....	2.90
Total length of above roads in Iowa.....	1.40
Total length of above roads in Missouri.....	1.50
Total miles of road operated by this company.....	253.88
Total miles of road operated by this company in Iowa.....	54.49
Number of stations in Iowa on all roads operated by this company.....	10
Number of telegraph offices in same.....	9
Number of stations on all roads owned by this company.....	42
Same in Iowa.....	10

EMPLOYES.

Number of persons regularly employed on all roads operated by this company.....	1,328
Same in Iowa.....	87

EQUIPMENT.

Number of locomotives.....	38
Number of passenger cars.....	22
Number of baggage, mail and express cars.....	11
Number of dining cars.....	1
Number of freight cars, basis of 8 wheels.....	797
Number of other cars.....	184
Maximum weight of locomotives in working order, pounds.....	70,800
Average weight of locomotives in working order, pounds.....	58,000
Maximum weight of tenders full of fuel and water ..	48,700
Average weight of tenders full of fuel and water.....	30,000
Maximum weight of passenger cars.....	39,000
Average weight of passenger cars.....	38,000
Number of mail and baggage cars.....	11

Number of 8-wheel box freight cars.....	797
Number of 8-wheel platform cars.....	161
Number of 4-wheel platform cars, coal.....	5
Length of heaviest engine and tender from center of forward truck-wheel of engine to center of rear wheel of tender....	42 ft. 11 in.
Total length of heaviest engine and tender over all, feet.....	52
Number of locomotives equipped with train-brake.....	14
Kind of brake, Westinghouse.	
Number of cars equipped with train-brake.....	33
Kind of brake, Westinghouse.	
Number of passenger cars with Miller platform and buffer.....	33

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES IN IOWA.

What express companies run on your road, and on what terms, and on what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company?

Ans. The United States Express Company pays us a fixed sum for transportation within and up to a fixed limit of weight, and $1\frac{1}{4}$ first-class rate on excess. This company does not handle or have anything to do with the express matter or rates thereon as charged by express company, but simply *carries* when placed in baggage car.

TRANSPORTATION COMPANIES.

The cars of no transportation company run over this road. Various companies' cars pass over this road, for which we pay mileage, as to railroad companies for similar service.

We have paid other corporations, not operating railroads, for use of cars \$3,068.75.

SLEEPING CARS.

Pullman Palace Car Company's sleepers run on this road, for which we pay the same rate per mile as for a coach hired of any railroad company. The Pullman Palace Car Company receives the earnings for lodging accommodations.

UNITED STATES MAIL.

Cannot tell how much this company receives for carrying mails in Iowa.

COST OF ROAD AND EQUIPMENT.

Total expended for construction.....	\$ 9,294,463.81
--------------------------------------	-----------------

COST OF EQUIPMENT.

Locomotives, passenger, mail and baggage cars, freight and other cars, machinery and tools, and other items—Total for equipment.....	\$ 1,354,891.51
Average cost of equipment <i>per mile of road operated</i> by company in the State.....	\$ 5,382.47

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 10,049,355.32
Average cost of same per mile.....	42,419.13
Proportion of same for Iowa.....	2,156,164.38

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Two miles south of Pacific Junction.....	"A".....	Wood.....	40 feet.....	September, 1879.

Number pile and trestle bridges in Iowa, 32; length, 2,325 feet.

Number of wooden bridges, 2; length, 80 feet.

Number of crossings of highways at grade, 36.

Number of railroad crossings at grade (specifying each), 2—Chicago, Burlington & Quincy at Pacific Junction; Wabash, St. Louis & Pacific at Council Bluffs.

CAPITAL STOCK.

Capital stock issued, number of shares, 27,894.1366; amount paid in....	\$ 2,796,356.71
Total amount paid in as per books of the company.....	2,796,356.71
Total number of stockholders—unknown.	

DEBT.

Funded debt as follows:

Mortgage bonds due January 1, 1907, rate of interest 7 per cent.....	\$ 5,000,000.00
Interest paid on same during year.....	\$ 350,000.00
Registered income bonds due January 1, 1907, rate of interest not exceeding 6 per cent.....	2,488,974.51
Interest paid on same during year, payable when earned, April and October.....	\$ 22,289.16
Council Bluffs & St. Jo. old issue bonds to be exchanged for Kansas City, St. Jo. & Council Bluffs bonds....	500.00

Total amount of funded debt..... \$ 7,489,474.51

Total amount of debt liabilities..... \$ 7,489,474.51

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING
EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
August 8, 1878	Jno. Volke	Section man	South of Council Bluffs	Fatal	Fell from hand-car.
August 8, 1879	Miss Dolly Birmingham	Niece of section foreman	South of Council Bluffs	Slightly hurt	Fell from hand-car.
November 8, 1879	Unknown colored man		Bartlett	Killed	Supposed to have fallen under cars while stealing a ride.
January 7, 1880	Wm. Lilley		Pacific Junction	One foot crushed	Tried to get on train in motion.
February 7, 1880	T. J. Dolan	Brakeman	Pacific Junction	Fingers pinched	Jumped from car.
February 24, 1880	Fred Hopley	Brakeman	East Nebraska City	Ankle sprained	Jumped from car.
March 12, 1880	Thos. Moore		One mile south of Henton's	Killed	Lying on track.
June 5, 1880	Henry Jones	Tramp	One mile north of Nebraska City Junction	Face slightly cut	Stealing a ride on pilot of engine, struck a cow and he got face slightly cut.

RECAPITULATION OF ACCIDENTS.

Killed—Employees, misconduct or want of caution.....	1
Others, stealing rides.....	1
trespassing on track, etc.....	1
<i>Total killed</i>	<u>3</u>
Injured—Passengers, misconduct or want of caution.....	2
Employees, from causes beyond their control.....	1
misconduct or want of caution.....	1
Others, stealing rides.....	1
<i>Total injured</i>	<u>5</u>

PRESENT OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES—SEPTEMBER, 1880.

President—Henry Parkman, Boston, Massachusetts.
Secretary and Treasurer—E. E. Pratt, Boston, Massachusetts.
General Superintendent—J. F. Barnard, St. Joseph, Missouri.
Assistant Superintendent—D. H. Winton, St. Joseph, Missouri.
Superintendent of Telegraph—G. M. Hohl, St. Joseph, Missouri.
Auditor—C. M. Carter, St. Joseph, Missouri.
General Passenger Agent—A. C. Dawes, St. Joseph, Missouri.
General Freight Agent—J. E. Smith, St. Joseph, Missouri.
Attorneys, General and Local—W. F. Sapp and partners, Council Bluffs, Iowa, for Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

Henry Parkman, Boston Massachusetts.
J. M. Forbes, Boston, Massachusetts.
Charles Merriam, Boston, Massachusetts.
Sidney Bartlett, Boston, Massachusetts.
H. H. Hunnewell, Boston, Massachusetts.
J. H. Griswold, Boston, Massachusetts.
William Endicott, Jr., Boston, Massachusetts.
T. J. Coolidge, Boston, Massachusetts.
C. E. Perkins, Burlington, Iowa.

General offices at St. Joseph, Missouri.

Date of annual meeting of stockholders, first Tuesday in March.

Fiscal year of the company same as calendar year.

STATE OF MISSOURI, }
COUNTY OF BUCHANAN. }

J. F. Barnard, General Superintendent, and C. M. Carter, Assistant Treasurer of the Kansas City, St. Joseph & Council Bluffs Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a full, true and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)

[L. S. OF R. R.]

J. F. BARNARD.
C. M. CARTER.

Subscribed and sworn to before me this twenty-second day of September,
A. D. 1880. HENRY F. STRONG,
[L. S.] Notary Public, Buchanan County, Mo.

Received and filed in the office of the Commissioners of Railroads, this
twenty-third day of September, 1880. E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....		\$11,425,195.03
Total expenses, including taxes.....		6,379,752.75
Net income.....		\$5,045,372.28
Interest accrued during year, say.....	\$ 2,914,382.50	
Interest paid during year.....	2,522,047.48	
Balance paid at maturity.		
Interest paid on funded debt.....	\$2,522,047.48	
Dividends declared, 7 per cent, preferred stock.....	859,563.80	
Dividends declared, 6 per cent, common stock.....	924,255.56	4,305,866.84
Balance for the year.....		\$739,505.44
Balance at commencement of year.....		2,588,337.31
*Additional interest on loans, premiums, etc.....		177,599.06
		3,505,441.83
Deduct sinking fund payment.....		70,000.00
Balance June 30, 1880, surplus or income account.....		\$3,435,441.83

*Excess of interest, etc., received over amount paid.

ANALYSIS OF EARNINGS.

From local and through passengers.....	\$ 2,755,067.94
From express and extra baggage.....	230,159.15
From mails.....	246,789.08
From other sources, passenger department.....	81,266.53
<i>Total earnings from passenger department....</i>	<i>\$ 3,313,282.70</i>
From local and through freight.....	\$ 7,616,997.75
<i>Total earnings from freight department.....</i>	<i>\$ 7,616,977.75</i>
<i>Total transportation earnings.....</i>	<i>\$10,730,280.45</i>
Rents.....	7,687.85
Income from all sources, specifying same:	
Stock yards and telegraphs.....	58,313.34
<i>*Total income from all sources.....</i>	<i>\$10,996,281.64</i>
Proportion for Iowa.....	\$606,043.64
Earnings per mile of road operated, whole line.....	4,585.60
Earnings per mile of road operated in Iowa.....	2,404.25
Receipts from passenger trains per train mile run, (2,323,166, miles) whole line.....	43
Receipts from freight trains per train mile run (4,508,118 miles) whole line.....	1.69
Receipts from all trains, per train mile run (6,831,284 miles).....	1.6033
Average number of miles in operation, whole line.....	2,398
Average number of miles in operation, in Iowa.....	668

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 186,288.59
Legal expenses.....	46,854.63
Insurance.....	19,081.80
Stationery, printing, station and train supplies.....	183,792.52
Outside agencies and advertising.....	89,183.57
Contingencies and miscellaneous.....	126,369.17
Repairs of bridges, including culverts and cattle-guards	103,341.66
New bridges, including culverts and cattle-guards, charged to expenses.....	36,769.08
Repairs of buildings.....	112,638.01
New buildings, charged to expenses.....	7,004.52
Repairs of fences, road-crossings and signs.....	41,661.47
Renewal of rails, number tons laid, steel 7,318 4444 ; number tons laid, iron 4,157 4444	312,867.55
Renewal of ties. Cannot state number laid in renewal at this time.....	
Repairs of road-bed and track.....	1,002,576.15
Repairs of locomotives.....	324,105.47
Fuel for locomotives.....	718,522.91
Oil and waste.....	71,477.97
Locomotive service, salaries and wages.....	596,431.35
Repairs of cars.....	564,686.07
Train service, salaries and wages.....	427,098.29

*Earnings of elevators not included, \$428,843.39.

Mileage freight cars, debit balances.....	\$	9,391.11
Telegraph expenses, included in other accounts.....		
Loss and damage, freight and baggage.....		5,416.95
Loss and damage, property and cattle, including loss by fire.....		12,073.58
Personal injuries.....		38,008.07
Agents and station service, salaries and wages.....		928,135.18
<i>Total operating expenses.....</i>		<i>\$5,968,725.87</i>
Taxes in Iowa.....	\$	60,498.23
Taxes in other States.....		274,327.69
<i>*Total operating expenses and taxes.....</i>		<i>\$6,298,551.59</i>
Class No. 1, maintenance of way.....	\$	1,616,858.44
Class No. 2, maintenance of motive power and cars.....		888,791.54
Class No. 3, conducting transportation.....		2,806,555.41
Class No. 4, general expenses.....		986,346.20
Total.....		\$6,298,551.59

RECAPITULATION OF EXPENSES.

Total expenses in operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$6,298,551.59
Porportion for Iowa.....	\$1,118,111.44
Per mile of road operated.....	2,436.95
Per train mile for passenger, freight and mixed trains, (5,831,284, miles) cents on whole line.....	92
Percentage of expenses to earnings, less taxes.....	55
Net earnings per train mile, for passenger, freight and mixed, (6,831,284, miles) cents.....	68

GENERAL RECAPITULATION.

Total earnings.....	\$11,425,125.03
Total receipts during the year. See page 328....	\$177,599.08
Total operating expenses.....	6,298,551.59
Net earnings—earnings above operating expenses.....	\$ 5,126,573.44
Total receipts above operating expenses.....	\$ 5,304,172.52
Percentage of net earnings to stock and debt.....	6.7
Percentage of net earnings to cost of road and equipment..	6.5

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging.....	\$	16,153.53
Land.....		405,278.59
Passenger and freight stations, coal-sheds and water-stations		153,820.50
Engine-houses, car sheds, turn-tables and machine shops, including machinery and tools.....		315,410.89
Purchase of other roads (<i>specifying same</i>) and all particulars:		
Purchase Western Union Railroad.....		5,353,645.74
Purchase Davenport & Northwestern Railway.....		2,197,719.36
Purchase Chicago & Pacific Railway.....		1,616,087.98
Construction Iowa & Dakota Division extension.....		1,750,211.35
Construction Hastings & Dakota Division extension.....		216,938.12
Construction other extensions, etc., etc.....		584,094.78
<i>Total for construction, purchase, etc.....</i>		<i>\$12,609,360.84</i>

*Expenses of elevators not included.

Locomotives, 26.....	\$176,594.94
Parlor, sleeping and dining cars, 4.....	30,248.10
Passenger, mail and baggage cars, 15.....	45,591.35
Freight and other cars, 1,174.....	578,375.87
<i>Total for equipment</i>	<u>\$831,810.26</u>
<i>Net addition to property account for the year</i>	\$13,441,171.10

SURPLUS.

Surplus at the commencement of the year.....	\$2,588,337.31
Surplus at the close of the year.....	3,435,441.88
The amount surplus in hands of treasurer and assistant treasurer, in banks in New York, Chicago and Iowa.....	1,288,970.45
Amount absorbed in construction.....	608,259.45
Amount in material and balances from other roads.....	1,538,211.93

BALANCE SHEET.

ASSETS.

Construction, purchase and equipment accounts.....	\$73,836,637.28
Other permanent investments (<i>as follows</i>):	
Stock and bonds of Southern Minnesota Railroad.....	\$1,972,746.08
Stock and bonds of Central Railroad of Minnesota.....	82,629.30
Stock and bonds of Minnesota Midland Railway.....	376,695.30
Stock and bonds of Sioux City & Dakota and Dakota Southern Railroads.....	298,109.15
Stock and bonds of McGregor & Missouri River Railway.....	449,770.00
Stock and bonds of Pine River Valley & Stevens Point Railway.....	55,000.00
Stock and bonds of Oshkosh & Mississippi River Railway.....	205,000.00
Stocks and bonds and other securities, etc....	163,865.39
	<u>3,608,815.22</u>
Cash items (<i>as follows</i>):	
Cash.....	\$1,288,970.45
Bills receivable.....	13,495.59
Due from agents and companies, etc.....	724,222.02
	<u>2,026,688.06</u>
Other assets (<i>as follows</i>):	
Materials and supplies.....	\$813,989.91
	<u>813,989.91</u>
<i>Total assets</i>	<u>\$80,281,130.47</u>

LIABILITIES.

Capital stock.....	\$27,683,744.00
Funded debt.....	47,575,500.00
Unfunded debt (<i>as follows</i>):	
Interest unpaid.....	\$ 18,596.92
Dividends unpaid.....	20,720.54
Notes payable.....	195,776.08
Vouchers and accounts.....	1,009,702.25
Vouchers and accounts.....	341,648.85
	<u>1,585,444.64</u>
Profit and loss balance (if surplus).....	3,435,441.83
<i>Total liabilities</i>	<u>\$80,281,130.47</u>

MILEAGE, TRAFFIC, Etc.

Passenger train mileage.....	2,323,166
Freight train mileage.....	4,508,118
Switching train mileage.....	1,543,206
Other train mileage.....	773,749
<i>Total train mileage.....</i>	<i>9,148,239</i>
Number of local passengers.....	1,831,730
Number of through passengers.....	31,222
<i>Total number of passengers.....</i>	<i>1,862,952</i>
Local passenger mileage (local passengers carried one mile).....	81,606,301
Through passenger mileage (through passengers carried one mile).....	12,916,547
Number tons of local freight carried in Iowa.....	330,798
Number tons of local freight carried east in Iowa.....	218,958
Number tons of local freight carried west in Iowa.....	111,810
Number tons through freight carried in Iowa.....	44,090
Number tons through freight carried east in Iowa.....	27,527
Number tons through freight carried west in Iowa.....	16,533
<i>Total number tons through freight carried, whole line.....</i>	<i>2,927,119</i>
Local freight mileage (tons local freight carried one mile).....	389,220,718
Through freight mileage (tons through freight carried one mile).....	53,687,018
Average number of cars in passenger trains.....	5
Number of miles run by loaded freight cars east and west.....	63,600,431
Number of miles run by empty freight cars east and west, whole line.....	26,918,960
Percentage of empty freight cars hauled east and west, whole line.....	30
Average number of cars in freight train.....	20
Average number of persons employed.....	10,824
Miles run by passenger, mail and baggage cars, east and west....	11,093,890
Miles run by freight cars, east and west.....	90,588,391
Mileage local passengers east.....	42,090,246
Mileage local passengers west.....	39,516,055
Mileage through passengers east.....	4,339,377
Mileage through passengers west.....	8,577,170
Mileage local freight east.....	234,871,437
Mileage local freight west.....	154,349,281
Mileage through freight east.....	30,143,240
Mileage through freight west.....	23,543,778
Rate of speed of passenger and express trains, including stops, miles, say.....	30
Rate of speed of freight trains, including stops, miles, say.....	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	745,066	25.5
Flour....	248,947	8.5
Provisions (beef, pork, lard, etc.).....	41,780	1.4
Animals.....	166,434	5.7
Other agricultural products.....	63,833	2.2
Lumber and forest products.....	527,924	18
Coal.....	196,375	6.7
Salt.....	27,524	1
Railroad iron—iron and steel rails.....	24,451	.8
Other iron and castings.....	119,738	4.1
Stone and brick.....	133,833	4.6
Manufactures—articles shipped from point of production... ..	42,179	1.4
Merchandise and other articles not enumerated above.....	589,035	20.1
<i>Total tons carried.....</i>	<i>2,927,119</i>	<i>100</i>

DESCRIPTION OF ROAD.

NUMBER OF MILES.

	WHOLE LINE.	IN IOWA.
From Milwaukee to Western Avenue, Chicago.....	82.20	.....
From P. C. & St. Louis Junction to Milwaukee Avenue...	.40	.....
From Kinnickinnic to Bay View.....	.75	.....
From Milwaukee to La Crosse.....	196.39	.....
La Crosse line.....	.75	.....
From Watertown Junction to Madison.....	36.55	.....
From New Lisbon to Necedah.....	12.86	.....
From La Crosse bridge line.....	1.93	.....
From Bridge Junction to St. Paul.....	128.51	.....
From Bridge Junction to Southern Minnesota Junction...	3.35	.....
From Milwaukee to Portage.....	95.08	.....
From Horicon to Berlin.....	42.30	.....
From Rush Lake to Winneconne.....	14.80	.....
From Spring Street Junction to Schwartzburg.....	5.34	.....
From Stock Yards to Prairie du Chien Division Junction...	.66	.....
From Milwaukee to Prairie du Chien.....	194.40	.....
From Milton to Monroe.....	42.90	.....
From McGregor to Minneapolis.....	215.42	84.88
From St. Paul Junction to St. Paul.....	5.61	.....
From Conover to Decorah.....	8.77	8.77
From Calmar to Algona.....	126.11	126.11
From Algona to Marion Junction.....	161.29	123.17
From Austin to Mason City.....	39.33	27.96
From Wabasha to Zumbrota.....	59.00	.....
From Hastings to Glencoe.....	74.14	.....
From Glencoe to Ortonville.....	127.96	.....
From Sabula to Marion.....	86.80	86.80
From Farley to Springville.....	41.30	41.30
From Springville to Paralta.....	2.30	2.30
From Marion to Cedar Rapids.....	5.40	5.40
From Madison to Portage.....	39.00	.....
From Oshkosh to Ripon.....	20.00	.....
From Viroqua Junction to Viroqua.....	32.20	.....
From Racine to Port Byron Junction.....	192.00	.....
From Eagle to Elkhorn.....	16.50	.....
From Watertown to Hampton Coal Mines.....	4.25	.....
From Davenport to Fayette.....	125.60	125.60
From Eldridge to Maquoketa.....	32.30	32.30
From Milwaukee to Cement Mill.....	1.20	.....
From Marion Junction to Running Water.....	62.31	.....
From Marion Junction to Mitchell.....	44.30	.....
From Sioux City to Yankton.....	61.00	} 42.53
From Davis Junction to Sioux Falls.....	74.00	
From Chicago to Byron.....	88.00	
From La Crosse to Flandreau.....	311.00	.....
From Wells to Mankato.....	40.00	.....
From Fayette to Junction with Iowa & Dakota Division...	25.00	25.00
From Libertyville to Libertyville Junction.....	3.00	.....
From Lone Rock to Richland Center.....	16.00	.....
Total.....	3,000.26	732.12

Total length of road belonging to this company, miles	3,000.26
Miles of siding in Iowa	59
Total length of steel rails in tracks, miles, say	669
Total length of steel rails in tracks in Iowa, miles	19.08
Total length of iron rails in tracks, miles, say	2,331.76
Total length of iron rails in tracks in Iowa, miles	713.04
Weights per yard, steel, 56 to 60 lbs.	
Weights per yard, iron, 50 to 60 lbs.	
Gauge of track, Wabasha to Zumbrota, Minn.	3 feet.
All other	4 feet 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY, UNDER LEASE OR CONTRACT.

Name, description, and length of each:	
Dubuque & Southwestern, miles	49
Sioux City & Dakota	135
Sioux City & Dakota, in Iowa	42.53
Total miles of road operated by this company	3,000.26
Total miles of road operated by this company in Iowa	732.12
Number of stations in Iowa on all roads operated by this company	117
Number of telegraph offices in same	86
Number of stations on all roads owned and operated by this company	516
Same in Iowa	117

EMPLOYES.

Number of persons regularly employed on all roads operated by company, June, 1880	10,824
Same in Iowa, say	1,873

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives	344	344
Number of passenger cars		141
Number of baggage, mail and express cars		109
Number of parlor or sleeping cars		18
Number of freight cars (basis of 8 wheels)		8,602
Number of other cars	261	9,131
Maximum weight of locomotives in working order		82,000 lbs.
Average weight of locomotives in working order		56,000 lbs.
Maximum weight of tenders full of fuel and water		56,000 lbs.
Average weight of tenders full of fuel and water		44,755 lbs.
Maximum weight of passenger cars		60,000 lbs.
Average weight of passenger cars		46,660 lbs.
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of ten- der	45 feet, 3 in.	
Total length of heaviest engine and tender over all	56 feet.	
Number of locomotives equipped with train-brake		80
Kind of brake, Westinghouse automatic air brake.		
Number of cars equipped with train-brake		214
Kind of brake, Westinghouse automatic air brake.		
Number of passenger, baggage, mail, and express cars with Miller platform and buffer		214

If any part of road was first opened for operation during past year, state the date:

Pattersonville to State line, July 8, 1879.

Fayette extension, May 1880.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company?

United States Express Company—

McGregor to Minneapolis and St. Paul.	}	\$71.00 per day.
Conover to Decorah.....		
Calmar to Mitchell.....	}	\$106.50.
Marion Junction to Running Water....		
Austin to Mason City.....		
Davenport to Fayette.....	}	1½ times first class rates per 100 pounds. Messenger's fare \$110 per month.
Eldridge to Maquoketa.....		
Fayette to junction with I. & D. Div...		

American Express Company—

Sabula to Marion.....	\$75 per month.
Farley to Springville.....	} 1½ times first class rates per 100 pounds; \$1.50 per day, messenger's fare.
Springville to Paralta.....	
Marion to Cedar Rapids	
Sioux City to Yankton	} 1½ times first class rates per 100 pounds. Butter, beer and game 1st class, and 10 per cent additional.
Davis Junction to Sioux Falls.....	

Do a general express business. Freights taken at depots.

TRANSPORTATION COMPANIES.

What freight and transportation companies run on your road, and on what terms and on what conditions as to rates, use of track, machinery, repairs of cars, etc.; do they use the cars of your company, or those furnished by themselves, and are their cars or their freight given any preference in speed, or order of transportation, and if so, in what particular?

All fast freight lines doing business between eastern and northwestern points run over the Chicago, Milwaukee & St. Paul Road, but no contract or special arrangement exists whereby different rates from those charged the general public are made on freight secured by such fast freight lines.

What amount have you paid other corporations, car loaning companies (stock companies) or individuals, *not operating railroads*, for the use of cars, stating name of individuals or company, place of location of general office of said company, and amount paid to each?

NAME.	LOCATION.	AMOUNT.
Ames, M. T.	Chicago, Ills.	\$ 4.22
Anderson & Co.	New York City.	649.09
Arnot, M. H. & Co.	Elmira, New York.	2.61
Ames Transportation Co.	Chicago, Ills.	14.62
Blue Line.	Rochester, N. Y.	2,543.91
Chicago & Wil. Coal Co.	Chicago, Ills.	4,794.84
Comstock C. Co.	Grand Rapids, Mich.	63.58
Commercial Express.	Chicago, Ills.	13.49
Case, J. I.	Racine, Wis.	56.20
Canada Southern Line.	Buffalo, N. Y.	1,545.23
Empire Line.	Philadelphia, Pa.	588.04
Erie & North Shore.	London, Ontario.	1,033.36
Erie & North Shore Dispatch.	Detroit, Mich.	2,003.66
Eureka Coal Co.	Chicago, Ills.	1,521.46
Fish Brothers.	Racine, Wis. ....	.35
Fall Brook Coal Co.	Corning, N. Y.	6.13
Great Eastern Line.	Montreal, Canada.	1,011.76
Hoosac Tunnel Line.	Rochester, N. Y.	1,792.42
Hersey Lumber Co.	Muscatine, Iowa. ....	.36
Michigan Air Line.	Romeo, Mich.	6.37
Mann Brothers.	Milwaukee, Wis.	6.57
Menasha Wooden-ware Co.	Menasha, Wis.	195.39
Morrison, A. H.	St. Joseph, Mich.	45.97
Merchants' Dispatch Transportation Co.	New York City.	1,134.54
Mitchell, Lewis & Co.	Racine, Wis.	186.55
Mowbry, G. M.	North Adams, Mass.	6.10
National Line.	Pittsburgh, Pa.	717.26
National Dispatch Line.	St. Albans, Vt.	1,129.94
Peru Coal Co.	Peru, Ills. ....	.20
Rend, W. P. & Co.	Chicago, Ills.	56.88
Rochester State Line.	Rochester, N. Y. ....	.81
Red Line.	Buffalo, N. Y.	4,088.79
Star Union Line.	Pittsburgh, Pa.	3,681.70
St. Louis Refrigerator Car Company	St. Louis, Mo.	14.84
Streator Coal Co.	Streator, Ills.	16.10
Tiffany Refrigerator Co.	Chicago, Ills.	156.06
United States Express Co.	New York City.	51.35
W. C. & M. M. Co.	Chicago, Ills.	678.83
White Line.	Buffalo, N. Y.	27.86
Watson Coal Co.	Indianapolis, Ind.	8.71
Delaware & H. C. Co.	Albany, N. Y.	14.68
Zimmerman Refrigerator Co.	Chicago, Ills.	10.30
Total.		\$ 29,880.72

SLEEPING CARS.

We run no dining cars. The sleepers and parlor cars we use are owned by the company.

Additional charges for accommodation are as follows:

In sleepers—

Between Chicago and Milwaukee, and La Crosse and Prairie du Chien,
\$1.50. Between Chicago and Milwaukee, and St. Paul and Minneapolis,
\$2.00. Between Milwaukee and Rock Island, \$1.50.

In parlor cars—

Between Chicago and Milwaukee, 35 cents. Between Chicago and intermediate points, 25 cents. Between Milwaukee and intermediate points, 25 cents.

In making a through line from St. Louis to Minneapolis, in connection with the Central Railway of Iowa, two Pullman cars run over our road under an arrangement which was made by the Central Railway of Iowa. In this case the Pullman Palace Car Company receive the earnings and keep the cars in perfect repair at their own expense, we paying 3 cents per mile for the use of the cars on our portion of the line.

UNITED STATES MAIL.

Receipts for carrying mails—

McGregor to State line, \$93.20 per mile per annum.
Conover to Decorah, \$52.16 per mile per annum.
Calmar to Sheldon, \$56.78 per mile per annum.
Mason City to State line, \$65.84 per mile per annum.
Sabula to Marion, \$52.16 per mile per annum.
Farley to Cedar Rapids, \$54.72 per mile per annum.
Davenport to Fayette, \$44.46 per mile per annum.
Davenport to Maquoketa, \$42.75 per mile per annum.
Sioux City to Yankton, \$68.40 per mile per annum.
Sioux City to Sioux Falls, \$42.75 per mile per annum.
Sheldon to State line, \$70.97 per mile per annum.

LOCAL AID IN BUILDING ROAD.

See next paragraph.

COST OF ROAD AND EQUIPMENT.

For answers to questions on page 20 of return blank, we state that the present company was organized in 1863, and comprises various lines of road which had been built by other companies, the records of which are not all in our possession; on which account it is impossible to give the information desired.

BRIDGES BUILT IN IOWA DURING THE YEAR.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
North of Big Rock	Howe Truss	Wood.....	140 feet.....	January 1880.
North of Oxford Mills.....	Howe Truss	Wood.....	208 feet.....	October 1879.
South of Monticello	Howe Truss	Wood.....	84 feet.....	Dec. 1879.
.....	Pile bridges	(42)	6,016 feet.....	
.....	Pile bridges	(23)	2,209 feet.....	
.....	Trestle bridges	(18)	1,160 feet.....	
Rock Valley	Howe Truss	Wood.....	108 feet.....	1879.
Over Big Sioux River, west of Warren.....	Howe Truss.....	Wood.....	108 feet.....	1879.

	NO.	FEET.
Number pile and trestle bridges and length in Iowa.....	765	65,911
Number of spans of bridges, of 100 feet and upward.....	17	
Number of stone arch culverts and viaducts.....	304	1,810
Number of crossings of highways at grade.....	800	
Number of crossings of highways over railroad.....	4	
Number of crossings of highways under railroad.....	10	
Number of highway bridges 18 feet above track.....	4	
Number of crossings at which gates or flagmen are maintained	4	
Number of railroad crossings at grade (specifying each).....	8	
Illinois Central Railroad, at Charles City.		
Burlington, Cedar Rapids & Northern Railway, at Nora Springs and Plymouth.		
Central Railway of Iowa, at Mason City Junction.		
Minneapolis & St. Louis Railway, at Britt.		
Chicago & Northwestern Railway, at Wheatland.		
Chicago & Northwestern Railway, at De Witt.		
Chicago and Northwestern Railway, at Delmar Junction.		
Burlington, Cedar Rapids & Northern Railway, at Donovan.		
Number of railroad crossings over other railroads (specifying each):		
One at Center Junction over Chicago & Northwestern Railway.		
One at Delaware over Illinois Central Railway.		

RATES OF FARE, ETC.

Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents.....	2.92
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents.....	2.92
Average rate of local freight per ton per mile on roads operated by this company, cents.....	1.78
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads, cents.....	1.38
Average rate per ton per mile received for all freight carried, cents.....	1.72

CAPITAL STOCK.

Capital stock issued, number of shares, 276,837.44; amount paid in.....	\$ 27,683,744.00
Total amount paid in as per books of the company.....	\$ 27,683,744.00
Total number of stockholders.....	2,391
Number of stockholders in Iowa.....	1
Amount of stock held in Iowa.....	\$ 200.00
Capital stock per mile.....	9,227.00

DUBUQUE & SOUTHWESTERN RAILWAY.

The following report of the Dubuque Southwestern Railroad (now operated by the Chicago, Milwaukee & St. Paul Railway Company) is supplied by the latter, which the Commissioners assume is not included elsewhere in this return.

Capital Stock.

Preferred stock.....	\$ 589,600.00
Common stock.....	588,400.00
Fractional Com. Share scrip.....	1,862.00
Fractional preferred scrip.....	942.50
	<hr/>
	\$ 1,180,804.50

Debt.

Preferred bonds.....	\$	78,000.00	
First mortgage bonds.....		450,000.00	
Funded coupons (first mortgage bonds).....		19,915.00	
Coupons, first mortgage bonds.....		129,710.00	
Coupons number 26, preferred bonds.....		140.00	
Coupons number 27.....		140.00	
Coupons number 28.....		140.00	
Coupons number 29.....		140.00	
Coupons number 30.....		140.00	\$ 679,064.90
Interest on funded coupons.....		739.90	

Total.....\$ 1,859,869.40

DEBT.

NAME OF BOND.	When issued.	When due.	INTEREST.		Amount of bond.
			Rate per cent.	When payable.	
Consolidated	1875	1905	7	Jan. and July..	\$ 9,708,000
Consolidated old issue.....	1874	1904	7	Jan. and July..	252,000
La Crosse Division.....	1863	1893	7	Jan. and July..	6,600,000
Iowa & Minnesota Division.....	1867	1897	7	Jan. and July..	3,310,000
Prairie du Chien Division 1st.....	1868	1898	8	Feb. and Aug..	3,674,000
Prairie du Chien Division 2d.....	1868	1898	7 ¹⁰ / ₁₆	Feb. and Aug..	1,315,000
Chicago & Milwaukee Division...	1873	1903	7	Jan. and July..	2,500,000
St. Paul (at River) Division.....	1872	1902	7	Jan. and July..	4,000,000
Iowa & Dakota Division.....	1869	1899	7	Jan. and July..	589,000
Iowa & Dakota Division, extension	1878	1908	7	Jan. and July..	3,826,000
Hastings & Dakota Division.....	1872	1902	7	Jan. and July..	129,000
Second Mortgage.....	1864	1884	7	April and Oct..	387,000
Minnesota Central.....	1864	1894	7	Jan. and July..	183,000
Milwaukee & Western.....	1861	1891	7	Jan. and July..	216,000
Real Estate Purchase Money.....	1864	...	7	Jan. and July..	97,500
Land Grant Income.....	1880	1890	7	Jan. and July..	398,000
Southwestern Division.....	1879	1909	6	Jan. and July..	4,000,000
La Crosse & Davenport Division.	1879	1919	5	Jan. and July..	2,250,000
Southern Minnesota Division.....	1880	1910	6	Jan. and July..	891,000
Chicago & Pacific Division.....	1880	1910	6	Jan. and July..	2,750,000
Total					\$ 47,575,500

Total amount of debt liabilities, per mile.....\$ 15,857.00
 Stock, per mile.....9,227.00

Stock and debt, per mile.....\$ 25,084.00

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1879.					
September 24	Andrew Bugson	Farmer	Algona	Back hurt.	Driving in front of engine; his own fault.
September 24	Chas. Erickson	Farmer	Algona	Head and shoulder cut.	Driving in front of engine; his own fault.
September 30	A. Palmer	Brakeman	Saukborn	Head bruised.	Driving in front of engine; his own fault.
November 7	A. E. Anderson	Brakeman	Parter	Hand bruised.	Coupling; his own fault.
November 7	W. Joyce	Brakeman	Canton	Hand bruised.	Coupling; his own fault.
August 26	Fred. Sheffut	Farmer	Monona	Skull fractured.	Driving in front of engine.
October 26	M. A. Shocum	Brakeman	Conova	One finger cut off.	Coupling.
November 19	Juo. McKinstry	Brakeman	Postville	Finger jammed.	Coupling.
November 19	Jas. Hancy	Brakeman	Mason City	Hand mashed.	Coupling.
November 19	W. D. Abbott	Brakeman	Decorah	Three ribs broken.	Coupling.
December 28	Jas. Kating	Brakeman	Mason City	Fingers jammed.	Coupling.
December 31	R. E. Brown	Conductor	Algona	Killed; foot caught between rails.	Coupling.
December 27	H. F. Leland	Brakeman	Subula Junction	Died.	Fell from caboose through trestle of bridge.
September 29	Two children		Wyoming	Left hand cut off one, and head cut on other.	Put heads and part of body through bridge.
October 22	J. A. Clift	Carpenter	Oxford Mills	Fingers pinched.	Coupling.
December 19	Samuel Young	Brakeman	Dixon	Bruised.	Train jumped track.
December 29	M. J. Lavender	Machinist	Oxford	One joint of thumb cut off.	Repairing engine.
April 17	Wm. Jennings	Brakeman	McGregor	Two fingers mashed.	Coupling.
April 15	Ed. Holden	Brakeman	Mason City	Two fingers broken.	Coupling.
April 18	R. B. Derrick	Brakeman	Monona	Run over engine.	Fell off engine.
April 20	E. Hodan	Brakeman	Algona	Body squeezed.	Caught between engine, tender and round-house.
January 2	Jos. Shaber	Boy	Algona	Arm bruised.	Jumped on moving train.
June 16	Charles Arp	Stranger	Elbridge	Killed.	Laid back across the track before train; his fault.
May 5	Samuel Maxwell	Car repairer	Subula	One foot pinched.	Working under car and switch; engine moved the car.
February 2	William Peters	Laborer	Subula	Bruised.	Kicked by hand car.
January 22	B. Seely	Tramp	Subula	Collar bone broken.	Fell between cars.
February 7	Edward Schmitt	Brakeman	Subula	Eye in foot broken.	Coupling.
February 17	E. O. Schmitt	Brakeman	Cedar Rapids	Two fingers mashed.	Coupling.
February 21	E. O. Schmitt	Brakeman	Preston	Hand injured.	Coupling.
March 20	J. Shaw	Brakeman	Delmar Junction	Finger pinched.	Coupling.
March 31	O. H. Wescott	Brakeman	Delmar Junction	Hip pinched.	Coupling.

RECAPITULATION OF ACCIDENTS.

Killed—Employees—from causes beyond their control.....	1
From misconduct or want of caution.....	2
Others—trespassing, on track, etc.....	1
<i>Total killed</i>	4
Injured—Employees—from causes beyond their control.....	2
From misconduct or want of caution.....	18
Others—stealing rides and trespassing, on track, etc....	8
<i>Total injured.</i>	28

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Alex. Mitchell, Milwaukee.
Vice-President—Julius Wadsworth, New York.
Secretary—R. D. Jennings, Milwaukee.
Treasurer—R. D. Jennings, Milwaukee.
General Manager—S. S. Merrill, Milwaukee.
General Superintendent—W. C. Van Horne, Milwaukee.
Division Superintendents—H. C. Atkins, D. A. Olive, Jno. M. Egan, S. B. Rock, C. H. Prior, Geo. E. Merchant.
Chief Engineer—D. J. Whitman, Milwaukee.
Auditor—James P. Whaling, Milwaukee.
General Passenger Agent—A. V. H. Carpenter, Milwaukee.
General Freight Agent—W. G. Swan, Milwaukee.
General Solicitor—Jno. W. Cary, Milwaukee.

NAMES OF DIRECTORS, WITH RESIDENCE.

Alex. Mitchell, Milwaukee.
Julius Wadsworth, New York.
S. Chamberlain, Cleveland.
Jno. M. Burke, New York.
Peter Geddes, New York.
John Plankinton, Milwaukee.
David Dows, New York.
S. S. Merrill, Milwaukee.
J. Millbank, New York.
A. R. Van Nest, New York.
H. F. Dickey, Newport, Rhode Island.
J. Stillman, New York.
Jason C. Easton, Lanesboro.

General offices at Milwaukee.
Date of annual meeting of stockholders, June.
Fiscal year of the company ends December 31.

STATE OF WISCONSIN, }
COUNTY OF MILWAUKEE. }

I, W. C. Van Horne, General Superintendent, and James P. Whaling, Auditor, of the Chicago, Milwaukee & Saint Paul Railway Company, being duly sworn, depose and say that they have caused the foregoing statement to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct

statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)

W. C. VAN HORNE, *General Superintendent.*

JAMES P. WHALING, *Auditor.*

[L. S. OF R. R.]

Subscribed and sworn to before me, this 24th day of September, A. D. 1880.

G. E. WEISS,

[L. S.]

Notary Public for Milwaukee county, Wisconsin.

REPORT OF THE CHICAGO, CLINTON, DUBUQUE & MINNESOTA

RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income	\$	510,947.80
Total expense (including taxes)		366,060.60
Net income	\$	144,887.20
Interest accrued during year		56,654.28
Interest paid during year		33,729.24
Interest on funded debt	\$	50,924.99
Interest paid on funded debt		28,000.00
Interest on other debt		5,729.24
Interest paid on other debt		5,729.24
Balance for the year		88,232.97
Interest falling due during year and not paid		22,924.99
Floating debt liquidated during the year		3,553.23
Construction, settling old right of way and buildings (paid out of earnings)		18,420.11
One locomotive, paid from earnings		6,215.00
Balance June 30, 1880 (surplus)		60,044.63

ANALYSIS OF EARNINGS.

From local passengers	\$	95,472.35
From through passengers		43,073.69
From express		3,468.54
From mails		14,785.44
From other sources, passenger department		746.61
Total earnings from passenger department	\$	157,546.63
From local freight	\$	169,391.07
From through freight		182,875.11
Total earnings from freight department	\$	352,266.18
Total transportation earnings	\$	509,812.81
Income from all other sources (specifying same):		
Aid subscribed in building Volga Valley extension in 1877		1,134.99
Total income from all sources	\$	510,947.80

Proportion for Iowa.....	\$ 480,885.45
Earnings per mile of road operated....	2,444.76
Receipts from passenger trains per train mile run (152,880 miles)	1.00
Receipts from freight trains per train mile run (161,000 miles)	1.75
Receipts from freight and passenger trains per train mile run (miles 313,880).....	1.63

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 22,404.72
Legal expenses.....	10,050.65
Insurance.....	2,892.48
Stationery and printing.....	3,067.41
Outside agencies and advertising.....	7,459.24
Contingencies and miscellaneous.....	11,443.10
Repairs of bridges, new bridges (including culverts and cattle- guards) charged to expenses.....	19,366.06
Repairs of buildings.....	6,577.68
Repairs of fences, road-crossings and signs	589.88
Renewal of rails (425 tons)—No. tons laid, steel 158.....	10,712.61
Renewal of ties (74,897)—No. laid 32,299.....	9,887.00
Repairs of road-bed and track.....	53,157.32
Repairs of locomotives.....	23,704.06
Fuel for locomotives.....	28,045.98
Water-supply.....	3,239.30
Oil and waste.....	3,892.39
Locomotive service, salaries and wages.....	23,730.78
Repairs of passenger cars.....	12,319.89
Passenger and freight train service, salaries and wages.....	25,727.63
Passenger and freight train supplies.....	154.08
Repairs of freight cars.....	33,928.49
Telegraph expenses.....	7,092.46
Loss and damage, freight and baggage.....	1,077.89
Loss and damage, property and cattle, including losses by fire.....	7,592.74
Personal injuries	1,539.70
Agents and station service, salaries and wages.....	28,018.23
Station supplies.....	487.78
<i>Total operating expenses.....</i>	<i>\$ 358,159.55</i>
Taxes in Iowa.....	6,955.29
Taxes in other States.....	945.76
<i>Total operating expenses and taxes.....</i>	<i>\$ 366,060.60</i>
Class No. 1, maintenance of way.....	\$ 100,290.55
Class No. 2, maintenance of motive power and cars.....	69,952.44
Class No. 3, conducting transportation.....	130,598.96
Class No. 4, general expenses.....	65,218.65
Total.....	\$ 366,060.60

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$ 366,060.60
Proportion for Iowa.....	\$ 324,928.73
Per mile of road operated.....	1,651.90
Per train mile for passenger, freight and mixed trains (368,439 miles).....	1.02
Percentage of expenses to earnings.....	71.6
Net earnings per train mile (368,439 miles) cents,.....	40.4

GENERAL RECAPITULATION.

Total earnings.....	\$ 510,947.80
Total operating expenses.....	366,060.60
Net earnings—earnings above operating expenses	<u>\$ 144,887.20</u>
Percentage of net earnings to stock and debt	2
Percentage of net earnings to cost of road and equipment.....	2.9

GENERAL BALANCE SHEET FOR THE MONTH OF JUNE, 1880.

	TO JANUARY 1, 1880.	FOR YEAR 1880	TOTAL.		TO JANUARY 1, 1880.	FOR YEAR 1880	TOTAL.
To operating expenses.....	\$ 6,280,192.86	\$ 198,898.24	\$ 183,898.24	By gross earnings.....	\$	\$ 384,000.28	\$ 254,080.28
Construction.....	2,519.66	2,519.66	2,533,012.60	Capital stock.....	6,151,440.00	.....	6,151,440.00
Equipment.....	283,826.00	6,218.00	240,040.00	O., C., D. & M. 30 year 7 per cent bonds.....	568,000.00	102,000.00	658,000.00
Material.....	9,259.91	-1,977.36	7,282.56	O., C., D. & M. 5 year 7 per cent bonds.....	3,296.68	.....	3,296.68
Balance due from others.....	68,466.02	-66,170.19	2,295.83	Bills payable-Trenton.....	8,713.21	.....	8,713.21
Due from U. S. government.....	3,696.36	16.86	3,713.21	Accrued bond coupon interest.....	27,000.00	.....	27,000.00
Stock of W. & M. R. Co.....	56,643.37	667.56	57,310.83	Approved vouchers.....	24,321.57	.....	24,321.57
W. & M. R. Co. 8 per cent mort- gage bonds.....	27,000.00	.....	27,000.00	Accrued bond coupon interest.....	9,222.83	.....	9,222.83
O. Merriam, Treas., cash, Boston.....	3,821.21	20,500.36	24,321.57	Unpaid pay-roll.....	160.77	162.89	323.66
G. M. Carter, Asst. Tr., cash, Dub.	7,042.72	2,179.60	9,222.32	Unpaid dividend.....	160.00	-160.00	.....
Capital stock fractions.....	64.00	32.00	96.00	Coup. account of bonds due Feb. 1, 1884.....	.....	542.50	262.50
Minnesota town bonds.....	30,600.00	20,400.00	10,200.00	Income account.....	45,100.92	.....	45,249.93
Cal., Miss. & W. R. Co.....	326,178.73	34,434.46	362,613.19	Voluntary contributions.....	800.08	.....	800.08
Caledonia & Miss. R. Y. Co.....	75,600.87	10,404.49	86,005.36	Interest miscellaneous.....	1,213.30	.....	1,213.30
Chi., Bell, Cas. & W. R. Co.....	124,184.89	55,976.39	180,161.28	.....	.....	.....	.....
Waukon & Miss. R. R. Co.....	38,966.63	126,330.83	164,317.46	.....	.....	.....	.....
Subscription to new bonds.....	65,000.00	-65,000.00	.....	.....	.....	.....	.....
Subsenses, Boston.....	7,500.00	-7,500.00	.....	.....	.....	.....	.....
Interest on bonds.....	.....	36,924.99	36,924.99	.....	.....	.....	.....
Old indebtedness.....	.....	128.54	128.54	.....	.....	.....	.....
Dividend account.....	.....	1,884.00	1,884.00	.....	.....	.....	.....
Subsenses, Dubuque.....	.....	9,664.59	9,664.59	.....	.....	.....	.....
Salt account.....	.....	400.00	400.00	.....	.....	.....	.....
	\$ 7,309,062.56	\$ 342,939.02	\$ 7,651,891.57		\$ 7,809,062.56	\$ 342,939.02	\$ 7,651,891.57

BALANCE SHEET.

ASSETS.

Construction account.....	\$	6,230,192.85
Equipment account.....		233,825.00
Other permanent investments (<i>as follows</i>):		
Stock of W. & M. R. R. Co.....	\$	56,643.37
Bonds of W. & M. R. R. Co.....		27,000.00
Bonds of towns in Minnesota on N. G. extension		80,600.00
		<u>114,243.37</u>
Cash items (<i>as follows</i>):		
Cash.....	\$	10,863.93
Bills receivable.....		7,500.00
Due from agents and companies.....		72,226.37
Due from subscription to bonds.....		66,000.00
		<u>156,590.30</u>
Other assets (<i>as follows</i>):		
Materials and supplies.....	\$	9,259.91
Debit balance.....		564,951.12
		<u>574,211.03</u>
<i>Total assets</i>	\$	<u>7,309,062.55</u>

LIABILITIES.

Capital stock.....	\$	6,151,440.00
Funded debt.....		953,000.00
Unfunded debt (<i>as follows</i>):		
Interest unpaid.....	\$	12,209.16
Dividends unpaid.....		160.00
Notes payable.....		99,000.00
Vouchers and accounts.....		48,152.47
		<u>159,521.63</u>
Profit and loss balance (if surplus).....		45,100.92
<i>*Total liabilities</i>	\$	<u>7,309,062.55</u>

MILEAGE, TRAFFIC, Etc.

Passenger train mileage.....	158,132
Freight train mileage.....	200,307
Switching train mileage.....	37,875
Other train mileage.....	23,755
<i>Total train mileage</i>	<u>420,069</u>
Number of local passengers.....	58,245
Number of through passengers.....	17,859
<i>Total number of passengers</i>	<u>76,104</u>
Local passenger mileage (passengers carried one mile).....	2,427,609
Through passenger mileage (passengers carried one mile).....	1,400,632
Number tons of local freight carried in Iowa.....	140,436
Number tons of local freight carried south in Iowa.....	115,410
Number tons of local freight carried north in Iowa.....	250.26
Number tons of through freight carried in Iowa.....	852.35
Number tons through freight carried south in Iowa.....	53,573
Number tons through freight carried north in Iowa.....	31,662
<i>Total number tons freight carried</i>	<u>225,671</u>
Local freight mileage (tons freight carried one mile).....	13,358,224

*This statement of assets and liabilities is to January 1, 1880, the close of our it is impracticable to render such a statement to June 30.

Through freight mileage (tons through freight carried one mile)	7,904,113
Average weight of passenger trains (exclusive of passengers) tons.....	100
Average number of cars in passenger trains.....	3
Number miles run by loaded freight cars north.....	944,496
Number of miles run by loaded freight cars south.....	1,779,208
Number of miles run by empty freight cars north.....	981,405
Number of miles run by empty freight cars south.....	222,907
Percentage of empty freight cars hauled north to cars handled.....	50.9
Percentage of empty freight cars hauled south to cars handled.....	11.1
Average weight of freight trains, exclusive of freight, tons ..	250
Average number of cars in freight train.....	20
Average number of persons employed.....	560
Miles run by passenger, mail and baggage cars, north or east.....	243,103
Miles run by passenger, mail and baggage cars, south or west.....	243,103
Miles run by freight cars, north or east.....	1,925,901
Miles run by freight cars, south or west.....	2,002,115
Rate of speed of passenger and express trains, including stops, miles per hour.....	18
Rate of speed of freight trains, including stops, miles per hour.....	9½

TONNAGE OF ARTICLES TRANSPORTED.

	TONN.
Grain.....	25,274
Flour.....	2,133
Provisions—beef, pork, lard, etc.....	4,565
Animals.....	16,230
Other agricultural products.....	4,324
Lumber and forest products.....	90,840
Coal.....	5,292
Salt.....	1,562
Oil.....	289
Manufactures—articles from point of production.....	4,130
Merchandise and other articles not enumerated above.....	71,012
<i>Total tons carried.....</i>	<i>225,671</i>

DESCRIPTION OF ROAD.

Length of main line of road from Clinton to La Crescent, miles.....	164.5
Length of main line of road in Iowa, miles.....	139.6
Length of main line of road in Minnesota, miles.....	24.9
Branches owned by the company:	
Volga Valley branch, Turkey River Junction to Wadena, Iowa.....	43.6
Total length of branches owned by company, miles ..	43.6
Total length of branches owned by company in Iowa, miles..	43.6
Total length of road belonging to this company.....	208.1
Aggregate length of sidings and other tracks not above enumerated.....	17.6
Same in Iowa.....	15.94
Aggregate length of track, computed as single track.....	225.7
Same in Iowa.....	199.14
Total length of steel rails in tracks.....	6.85
Total length of iron rails in tracks.....	218.85
Gauge of track.....	4 ft. 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length in miles of each:

Illinois Central Railroad .....	.64
Sabula, Ackley & Dakota Railroad.....	4.96
Iowa Midland Railway.....	7.90
Total length of above roads.....	13.50
Total length of above roads in Iowa.....	13.50
Total miles of road operated by this company	221.60
Total miles of road operated by this company in Iowa.....	196.70
Number of stations in Iowa on all <i>roads operated</i> by this company	30
Number of telegraph offices in same.	28
Number of stations on all <i>roads owned</i> by this company.....	33
Same in Iowa.....	28

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	560
Same in Iowa.....	535

EQUIPMENT.

	LEASED.	OWNED.	TOTAL.
Number of locomotives		13	13
Number of passenger cars	1	9	10
Number of baggage, mail and express cars		4	4
Number of freight cars, basis of 8 wheels.....		420	420
Number of other cars.....		8	8
Maximum weight of locomotives in working order, tons.....			33
Average weight of locomotives in working order.....			30
Maximum weight of tenders full of fuel and water.....			25½
Average weight of tenders full of fuel and water.....			23½
Maximum weight of passenger cars.....			20
Average weight of passenger cars.....			20
Number of mail and baggage cars.....			4
Number of 8-wheel box freight cars.....			344
Number of 8-wheel platform cars			76
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender, in feet and inches.....			41, 8
Total length of heaviest engine and tender over all.....			50, 6
Number of locomotives equipped with train-brake.....			6
Kind of brake, Westinghouse air brake.			
Number of cars equipped with train-brake.....			13
Kind of brake, Westinghouse air brake.			
Number of passenger cars with Miller platform and buffer.			13

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The American Express Company runs on this road at one and one-half first class freight rates on articles transported; freight brought to and taken from trains by it.

SLEEPING CARS.

Pullman palace sleeping car runs on one train between Clinton & McGregor, connecting at Clinton with the Chicago & Northwestern Railway, to make through line to Chicago; one and a half cents per mile additional fare charged by owners of car.

U. S. MAIL.

Route 27,012, between Clinton, Iowa, and La Crescent, Minn.; \$12,862.60 per annum, or \$70.97 per route mile per year. Route 27,039, Turkey River to Wadena; \$1,922.89 per annum, or \$42.75 per route mile per annum.

LOCAL AID IN BUILDING ROAD.

No statistics at hand as to local aid, taxes, etc., contributed to construction.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 6,233,012.50
Average cost of construction per mile of road, not including sidings (208.1 miles)	29,952.01
Proportion of cost of construction for Iowa	5,487,208.23

COST OF EQUIPMENT.

<i>Total for equipment</i>	\$ 240,040.00
Average cost of equipment <i>per mile of road operated</i> by company in the State.....	1,153.48
Proportion of cost of equipment for Iowa.....	211,317.54

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$ 6,473,052.50
Average cost of same per mile.....	31,105.49
Proportion of same for Iowa.....	5,698,525.77

BRIDGES.

	NO.	FEET.
Number pile and trestle bridges and length in Iowa.....	210	32,846
Number of spans of bridges of 100 feet and upward.....	26	3,551
Number of iron bridges, aggregate length.....	1	97
Number of combination bridges, length.....	16	1,885
Number of wooden bridges, length.....	30	1,701
Number of stone culverts, stringers.....	203	2,997
Number of crossings of highways at grade.....	134	
Number of crossings of highways over railroad.....	1	
Number of crossings of highways under railroad.....	2	
Number highway bridges 18 feet above track.....	1	
Number of crossings at which gates or flagmen are maintained.....	1	
Number of railroad crossings at grade (specifying each).....	4	
Chicago, Milwaukee & St. Paul Railway, at North McGregor.		
Chicago, Milwaukee & St. Paul Railway, at South McGregor.		
Sabula, Ackley & Dakota Railroad, at Sabula.		
Illinois Central Railroad, at Dubuque.		

RATES OF FARE, Etc.

Average rate of fare per mile for passengers on roads operated by this company, cents	3.9
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents	3.7
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents	3.6
Average rate of local freight per ton per mile on roads operated by this company, cents	1.26
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads, cents	2.28
Average rate per ton per mile received for all freight carried, cents	1.64

CAPITAL STOCK.

Capital stock authorized by articles of association	\$ 6,156,800.00
Capital stock authorized by vote of company	6,156,800.00
Capital stock issued, number of shares (61,514 2-5), amount paid in	6,151,440.00
Total amount paid in as per books of the company	6,151,440.00
Stock per mile	29,960.00

DEBT.

Funded debt as follows:

Bonds due February 1, 1884, rate of interest, 7 per cent	\$ 400,000.00
Bonds due January 1, 1910, rate of interest, 7 per cent	655,000.00

Total amount of funded debt	1,055,000.00
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Total amount of debt liabilities \$ 1,055,000.00

Total stock and debt \$ 7,206,440.00

Debt per mile	\$ 5,070.00
Stock per mile	29,960.00

Stock and debt per mile \$ 35,030.00

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING
EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1879.					
September 19	C. Hoxworth.....	Brakeman	Waukon Junction.....	Finger crushed	Coupling cars; had a finger crushed; caused by neglect of rules.
October 7	W. W. Wolcott.....	Freight conductor.....	Lansing	Foot crushed	While switching, had foot slightly crushed by tread of wheel passing over a part of it; want of care.
October 29	Nathan Beeson	Brakeman ..	McGregor	Finger and part thumb.	Coupling cars; lost a finger and part of a thumb; cause, want of care.
December 12	John Lumley	Night switchman.....	Dubuque	Wrist badly crushed ...	While coupling two foreign cars, had his wrist badly crushed between the deadwoods of cars; want of care and bad form of cars.
December 31	Geo. Rapp	Night switchman.....	Dubuque	Elbow broken.....	While coupling cars, had his arm squeezed and elbow broken; want of care.

RECAPITULATION OF ACCIDENTS.

Injured—Employees—misconduct or want of caution	5
<i>Total injured</i>	<u>5</u>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—James F. Joy.
Secretary—Charles Merriam.
Treasurer—Charles Merriam.
General Superintendent—F. O. Wyatt.
Assistant Superintendent—S. A. Wolcott.
Chief Engineer—F. O. Wyatt.
Superintendent of Telegraph—E. P. Lyman.
Auditor—F. O. Wyatt.
General Passenger Agent—Jos. Chapman.
General Freight Agent—Jos. Chapman.
Local Attorney—W. J. Knight.

NAMES OF DIRECTORS, WITH RESIDENCE.

Sidney Bartlett, Boston, Massachusetts.
Francis Bartlett, Boston, Massachusetts.
H. H. Hunnewell, Boston, Massachusetts.
N. Thayer, Boston, Massachusetts.
N. Thayer, Jr., Boston, Massachusetts.
A. Hardy, Boston, Massachusetts.
I. N. Denison, Boston, Massachusetts.
I. A. Burnham, Boston, Massachusetts.
James F. Joy, Detroit, Michigan.

General offices at Dubuque, Iowa.
Date of annual meeting of stockholders, last Friday in February.
Fiscal year of the company, January 1 to December 31, inclusive.

STATE OF IOWA, }
COUNTY OF JASPER. }

I, F. O. Wyatt, General Superintendent of the Chicago, Clinton, Dubuque & Minnesota Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief, and as far as I was able to give.

(Signed) F. O. WYATT, *General Superintendent*.
[L. S. OF R. R.]

Subscribed and sworn to before me, this 4th day of October, A. D. 1880.
[L. S.] M. P. DOUD, *Notary Public*.

Received and filed in the office of the Commissioners of Railroads, this 5th day of October, 1880. E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

SIOUX CITY & DAKOTA RAILROAD COMPANY,

FORMERLY

DAKOTA SOUTHERN AND SIOUX CITY & PEMBINA RAILROADS, CONSOLIDATED WITH ABOVE ROAD,

FROM JULY 1, 1879, TO MARCH 20, 1880, DATE OF LEASE TO THE C. & ST. P. R. R.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	109,811.45
Total expense (including taxes).....		89,329.06
Net income.....	\$	20,482.39
Interest accrued during year.....		43,029.53
Interest paid during year.....		43,029.53
Interest on funded debt.....	\$	43,029.53
Interest paid on funded debt.....		43,029.53
Balance for the year, deficit.....		22,547.14
Balance at commencement of year, surplus.....	\$	15,559.34
Deduct entries made in profit and loss account during the year not included in the above statement.....		3,836.04
Floating debt liquidated during the year, increased.		
Balance at commencement of year as so charged.....		11,723.30
Balance March 20, 1880.....		10,823.84

ANALYSIS OF EARNINGS.

From local passengers.....	\$	31,374.19
From through passengers.....		10,458.06
From express and extra baggage.....		2,091.28
From mails.....		5,303.63
Total earnings from passenger department.....	\$	41,832.25
From local freight.....	\$	14,984.15
From through freight.....		44,952.47
From other sources, freight department.....		647.64
Total earnings from freight department.....	\$	59,936.62
Total transportation earnings.....	\$	109,811.45
Total income from all sources.....	\$	109,811.45

Earnings per mile of road operated.....	\$ 971.78
Proportion for Iowa.....	41,300.60
Receipts from passenger trains per train mile run (40,738 miles)	1.02
Receipts from mixed and freight trains per train mile run (40,738 miles).....	1.47
Receipts for all trains per train mile run	1.84 $\frac{1}{2}$

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 6,332.32
Legal expenses.....	900.00
Insurance.....	98.75
Stationery and printing.....	1,294.85
Outside agencies and advertising.....	202.65
Contingencies and miscellaneous.....	1,713.21
Repairs of bridges (including culverts and cattle-guards)....	1,248.40
Repairs of buildings.....	1,586.54
Repairs of fences, road-crossings and signs.....	23.08
Renewal of ties—No. laid, 18,089.....	7,235.97
Repairs of road-bed, track and tools.....	12,886.79
Repairs of locomotives, cars, etc., master mechanic's department.....	7,101.54
Fuel for locomotives.....	11,610.51
Water supply and rent of yard, S. C. & P. R., Sioux City, Iowa	2,225.86
Oil and waste.....	889.39
Locomotive service, salaries and wages (transportation wages)	6,003.63
Repairs of passenger cars.....	1,550.00
Passenger train service, salaries and wages.....	1,532.28
Passenger train supplies.....	120.71
Repairs of freight cars.....	2,000.00
Freight train service, salaries and wages.....	2,122.22
Freight train supplies.....	120.71
Mileage freight cars (debit balances).....	2,330.53
Telegraph expenses.....	518.70
Loss and damage, freight and baggage.....	2,854.13
Loss and damage, property and cattle, including losses by fire	291.85
Agents and station service, salaries and wages.....	9,535.14
Station supplies	120.72
<i>Total operating expenses.....</i>	<i>\$ 84,445.48</i>
Taxes in Iowa.....	2,548.26
Taxes in other States.....	2,335.32

Total operating expenses and taxes..... \$ 89,329.06

Class No. 1, maintenance of way.....	\$ 22,980.78
Class No. 2, maintenance of motive power and cars.....	10,651.54
Class No. 3, conducting transportation	40,276.38
Class No. 4, general expenses	15,420.36
Total.....	\$ 89,329.06

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3, and 4</i>).....	\$ 89,329.06
Proportion for Iowa.....	\$ 33,620.92
Per mile of road operated.....	790.52
Per train mile for passenger, freight and mixed trains (40,738 miles).....	2.19
Percentage of expenses to earnings.....	81.3
Net earnings per train mile (40,738 miles).....	.50

GENERAL RECAPITULATION.

Total earnings	\$ 109,811.45
Total receipts during the year.....	\$98,125.86
Total operating expenses.....	89,329.06
Net earnings—earnings above operating expenses.....	<u>\$ 20,482.39</u>
Total receipts above operating expenses.....	\$ 8,796.80
Percentage of net earnings to stock and debt, $\frac{1}{10}$ of 1 per cent.	
Percentage of net earnings to cost of road and equipment, $\frac{1}{2}$ per cent.	

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading and masonry, bridging, etc.....	\$ 3,800,402.84
Total for construction (increase).....	<u>\$ 354,120.04</u>
Freight and other cars, 10.....	\$3,695.12
Total for equipment.....	<u>8,695.12</u>
Total expenditures charged to property accounts.....	<u>\$ 357,815.16</u>
Net addition to property account for the year.....	\$ 357,815.16

SURPLUS.

Surplus at the commencement of year.....	\$ 15,559.34
The amount surplus in hands of treasurer and assistant treasurer.....	15,559.34
The amount of its own stock or bonds owned by company—majority of stock.	
Amount absorbed in construction—all.	

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$ 3,245,233.71
Other permanent investments (as follows:)	
Operating account.....	27,571.02
Cash items (as follows:)	
Taxes account accrued.....	1,191.08
Interest account accrued.....	13,239.03
Due from agents and companies, and cash.....	4,522.35
Other assets (as follows):	
Materials and supplies.....	12,497.35
Profit and loss balance (if deficit).....	17,346.49
Total assets.	<u>\$ 3,321,601.63</u>

LIABILITIES.

Capital stock.....	\$ 2,400,000.00
Funded debt.....	858,000.00
Gross earnings.....	29,221.99
Vouchers and accounts.....	34,379.64
Total liabilities.....	<u>\$ 3,321,601.63</u>

MILEAGE, TRAFFIC, Etc.

Passenger train mileage.....	40,738
Freight train mileage.....	40,738
<i>Total train mileage.....</i>	<i>40,738</i>
Number of special ticket passengers—ninety-five 1,000-mile tickets sold.	
Number of passengers.....	18,359
Passenger mileage (carried one mile).....	927,017
Number tons of freight carried in Iowa.....	9,088
Number tons of freight carried east in Iowa.....	1,588
Number tons of freight carried west in Iowa.....	7,502
<i>Total number tons freight carried.....</i>	<i>31,560</i>
Freight mileage (tons carried one mile).....	1,996,923
Average weight of passenger trains, exclusive of passengers, tons.....	56
Average number of cars in passenger trains.....	2
Number of miles run by all loaded freight cars west.....	245,357
Number of miles run by all empty freight cars east and west.....	143,535
Percentage of empty freight cars hauled east and west.....	37
Average weight of freight trains (exclusive of freight) tons.....	176
Average number of cars in freight train.....	15
Average number of persons employed, three men on train.	
Miles run by passenger, mail and baggage cars.....	81,476
Miles run by freight cars (both ways).....	388,892
Rate of speed of passenger and express trains, including stops	15
Rate of speed of freight trains, including stops.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	3,315	10.5
Flour.....	1,414	4.5
Provisions—beef, pork, lard, etc.....	902	2.8
Animals.....	3,053	9.6
Other agricultural products.....	613	2
Lumber and forest products.....	6,759	21.4
Coal.....	1,688	5.1
Plaster.....	102	.3
Salt.....	489	1.6
Railroad iron—iron and steel rails.....	4,224	13.5
Other iron and castings.....	210	.6
Stone and brick.....	452	1.5
Manufactures—articles shipped from point of production	655	2.1
Merchandise, and other articles not enumerated above.....	7,734	24.5
<i>Total tons carried.....</i>	<i>31,560</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Sioux City to Yankton...	61.5
Length of main line of road in Iowa.....	5.7
Length of main line of road in Dakota Territory.....	55.8
Length of line with track laid, if road is not completed.....	61.5
Branches owned by company.....	1
Davis Junction to Beloit, Iowa.....	64.9
Sioux City main line to Davis Junction.....	13.2
Total length of branches owned by company.....	64.9
Total length of branches owned by company in Iowa.....	42.5

Total length of branches owned by company in Dakota Territory.....	22.4
Total length of branches owned by company, Beloit to Sioux Falls.....	23.5
Total length of road belonging to this company.....	113
Aggregate length of sidings and other tracks not above enumerated.....	119.9
Same in Iowa.....	44.5
Aggregate length of track, computed as single track.....	119.9
Same in Iowa.....	44.5
Total length of iron rails in track.....	119.9
Weight per yard, iron, 45.	
Gauge of track.....	4ft. 8½in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Number of telegraph offices in Iowa.....	2
Number of stations on all <i>roads owned</i> by this company.....	19
Same in Iowa.....	6

EMPLOYES.

Number of persons regularly employed on all roads operated by company... ..	143
Same in Iowa.....	40

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives.....	5	5
Number of passenger cars.....	2	2
Number of baggage, mail and express cars.....	5	5
Number of freight cars (basis of eight wheels).....	49	49
Number of other cars.....	54	54
Maximum weight of locomotives in working order.....	27 tons.	
Average weight of locomotives in working order.....	17 tons.	
Maximum weight of tenders full of fuel and water.....	18 tons.	
Average weight of tenders full of fuel and water.....	17 tons.	
Maximum weight of passenger cars.....	16 tons.	
Average weight of passenger cars.....	16 tons.	
Number of mail and baggage cars (4 and 1 combination).....	5	
Number of 8-wheel box freight cars.....	49	
Number of 8-wheel platform cars.....	54	
Length of heaviest engine and tender from center of forward truck-wheel of engine to center of rear wheel of tender...	39 ft. 3 in.	
Total length of heaviest engine and tender over all.....	47 ft.	
Number of passenger cars with Miller platform and buffer...	3	
If any part of road was first opened for operation during the past year, state the date.		
Beloit to Sioux Falls, 22.2 miles, in February, but not then fully surfaced, etc.		

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot or at the office of such express company?

Ans. American Express Company runs on our road. We receive one and

one-half first-class freight tariff per 100 pounds; settle monthly. They bring express matter to our car, having their own office to transact business in. Have special rate on butter, etc., first-class and 10 per cent added.

UNITED STATES MAIL.

We receive for transporting mails \$2,786.44 per annum on branch—\$42.75 per mile; \$4,220.86 per annum on main line—\$68.40 cents per mile; regular terms according to weight.

LOCAL AID IN BUILDING ROAD.

State what local aid has been received in the construction of your road, including taxes voted by townships, etc.

Yankton county, Dakota, voted \$200,000 bonds in 1872, in exchange for stock of Dakota Southern Railroad Company; Elk Point, Dakota, gave \$15,000 in township bonds in 1872; Sioux City & Pembina received aid as follows: Sioux City township voted 3 per cent tax in 1871, and was collected and paid said company, about \$46,000; Sioux City township, Plymouth county, Iowa, voted 4 per cent tax, 1871, which was collected and paid said company, about \$10,000; Johnson township, Plymouth county, voted tax of 5 per cent in 1871, amounting to \$3,000, some of which has been collected; Sioux county also voted in 1878 \$8,000, not all paid yet; Lyon county, \$3,000, part paid.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction and equipment..</i>	<i>\$</i>	3,800,402.84
Average cost of construction per mile of road (not including sidings) 113 miles.....		31,862.00
Proportion of cost of construction and equipment for Iowa..		450,000.00

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

	NO.	FEET.
Number pile and trestle bridges and length in Iowa.....	45	4,857
Number of spans of bridges of 100 feet and upward..	2	
Number of combination bridges.....	3	
Number of wooden bridges.....	77	
Number of crossings of highways at grade.....	146	
Number of crossings at which gates or flagmen are maintained	1	

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	4.7
Average rate of fair per mile for special ticket passengers, cents.....	3
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents.....	4.7
Average rate of local freight per ton per mile on roads operated by this company, cents.....	3.63
Average rate per ton per mile received from all freight carried	3.63
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa .....	.1

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 2,400,000.00
Capital stock authorized by vote of the company.....	2,400,000.00
Capital stock issued, number of shares 24,000; amount paid in	2,370,000.00
Capital stock paid in on shares not issued, number shares 300	30,000.00
Total amount paid in as per books of the company.....	2,400,000.00
Total number of stockholders.....	14
Amount of preferred stock, shares \$100 each.....	606,000.00
Stock per mile.....	\$ 21,239.00

DEBT.

Funded debt, as follows:

Dakota Southern bonds due February 2, 1894, rate of interest	
7 per cent.....	\$ 558,000.00
Interest paid on same during the year.....	\$ 39,060.00
Sioux City & Pembina bonds, due June 1, 1903, rate of interest	
7 per cent.....	300,000.00
Interest paid on same during year.....	\$ 21,000.00
All first mortgage bonds gold.	
Unfunded indebtedness.....	29,857.29
Total amount of funded debt.....	858,000.00
Amount of unfunded debt.....	29,857.29
<i>Total amount of debt liabilities.....</i>	<i>\$ 887,857.29</i>
Debt per mile.....	7,857.00
Stock per mile.....	21,239.00
<i>Stock and debt per mile.....</i>	<i>\$ 29,096.00</i>

ACCIDENTS TO PERSONS IN IOWA.

No passenger or employe injured on our road during the year, and no wreck.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Charles G. Wicker, Sioux City, Iowa.
Vice-President—D. C. Blair, Belvidere, New Jersey.
Secretary—Nathan H. Briggs, Battle Creek, Michigan.
Treasurer—Charles H. Longman, Sioux City, Iowa.
General Manager—Charles G. Wicker, Sioux City, Iowa.
General Superintendent—George E. Merchant.
Chief Engineer—John S. Wattles, Sioux City, Iowa.
Superintendent of Telegraph—George W. Naile, Sioux City, Iowa.
Auditor—Charles H. Longman, Sioux City, Iowa.
General Passenger and Freight Agent—George E. Merchant.
Attorneys, General and Local—Joy & Wright, Sioux City, Iowa; Bartlett & Tripp, Yankton, Dakota.

NAMES OF DIRECTORS, WITH RESIDENCE.

Charles G. Wicker, Chicago, Illinois.
 John I. Blair, Blairstown, New Jersey.
 D. C. Blair, Belvidere, New Jersey.
 W. C. Larned, Chicago, Illinois.
 George E. Merchant, Sioux City, Iowa.
 N. H. Briggs, Battle Creek, Michigan.
 W. W. Brookings, Sioux Falls, Dakota.

General offices at Sioux City, Iowa.

Date of annual meeting of stockholders, first Monday in December.

Fiscal year of the company, December 31st.

STATE OF IOWA, }
COUNTY OF WOODBURY. }

George E. Merchant, Superintendent, and Charles H. Longman, Auditor of the Sioux City & Dakota Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)

GEORGE E. MERCHANT.
CHARLES H. LONGMAN.

[L. S. OF R. R.]

Subscribed and sworn to before me this 22d day of July, A. D. 1880.

C. L. WRIGHT,

[L. S.]

Notary Public in and for Woodbury county, Iowa.

Received and filed in the office of the Commissioners of Railroads this 9th day of August, 1880.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT
OF THE
CHICAGO & NORTHWESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

**RAILROADS OPERATED BY THE CHICAGO & NORTHWESTERN
RAILWAY COMPANY IN THE STATE OF IOWA—(IN REPLY
TO CIRCULAR OF E. P. MORGAN, SECRETARY RAILROAD
COMMISSION).**

Chicago, Iowa & Nebraska Railroad, organized January 26, 1856. Constructed in 1858, from Clinton to Cedar Rapids, 82.40 miles. Leased to G. & C. U. R. R. Co., July 3, 1862. Chicago & Northwestern Railway Company succeeded as lessee by consolidation with G. & C. U. R. R., June 2, 1864.

Cedar Rapids & Missouri River Railroad, organized February 5, 1857. Constructed in 1870, from Cedar Rapids to Marshall, 70 miles; in 1864, from Marshall to New Jefferson, 81 miles; in 1867, from New Jefferson to Missouri River, 120.60 miles; in 1870, from Clinton to Lyons, 2.60 miles; total miles, 274.20. Leased to G. & C. U. R. R. Co., July 8, 1862. Chicago & Northwestern Railway Company succeeded as lessee by consolidation with the G. & C. U., June 2, 1864.

Maple River Railroad, organized 1876. Constructed in 1877, from Maple River Junction to Mapleton, 60.15 miles; in 1879, from Wall Lake to Sac City, 12.76 miles. Leased to Chicago & Northwestern Railway Company, November 23, 1876.

Iowa Midland Railway, organized March 2, 1870. Constructed in 1871, from Clinton to Anamosa, 68.80 miles. Leased to Chicago & Northwestern Railway Company, September 7, 1870.

Des Moines & Minneapolis Railroad, organized August 1, 1870, as the "Des Moines & Minnesota Railroad Company." Name changed, July 5, 1877. Constructed in 1874, from Des Moines to Ames, 37 miles; in 1878, from Ames to Callanan, 21 miles; total miles, 58. Leased to the Chicago & Northwestern Railway, July 25, 1879.

Stanwood & Tipton Railway, organized July 31, 1872. Constructed in 1872, from Stanwood to Tipton, 8.50 miles.

Toledo Northwestern Railway, organized June 15, 1869. Constructed in 1871, from Tama to Toledo, 3 miles; in 1880, from Toledo to Lake City, in process of construction.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	16,155,122.75
Total expense, including taxes		7,116,728.93
Net income.....	\$	9,038,393.82
Rentals (specifying amount to each company):		
Chicago, Iowa & Nebraska Railroad.....	\$	550,263.96
Cedar Rapids & Missouri River Railroad...		800,321.10
Maple River Railroad		28,214.08
Des Moines & Minneapolis Railroad.....		2,671.37
Interest accrued during year.....		1,381,470.51
Sinking funds.....		2,346,051.36
Dividends declared.....		83,120.00
Deficit in accounts of roads controlled, etc.....		2,405,521.00
		1,094,685.22
	\$	7,310,848.09
Balance for the year.....		1,727,545.73
Balance at commencement of year.....	\$	4,704,044.07
Balance at commencement of year as so charged.....		4,704,044.07
Balance June 30, 1880, surplus.....	\$	6,431,589.80

ANALYSIS OF EARNINGS.

From passengers.....	\$	3,370,183.70
From express and extra baggage.....		271,399.67
From mails		256,712.32
Total earnings from passenger department.....	\$	3,898,295.69
From freight and other sources, freight department.....		12,139,566.62
Total transportation earnings.....	\$	16,037,862.31
Miscellaneous earnings		117,260.44
Total from all sources.....	\$	16,155,122.75
Proportion for Iowa.....	\$	4,299,959.21.
Earnings per mile of road operated.....		9,814.25
Receipts from passenger trains per train mile run, (2,720,824 miles).....		1.43.27
Receipts from freight trains per train mile run (6,870,804 miles)		1.81.98
Receipts from all trains per train mile run.....		1.65

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 220,248.61
Stationery and printing.....	54,359.45
Outside agencies and advertising.....	105,430.90
Contingencies and miscellaneous.....	90,371.96
Repairs of bridges, new bridges (including culverts and cattle-guards) charged to expenses.....	255,796.90
Repairs of buildings.....	155,240.44
Repairs of tools and machinery.....	100,324.04
Repairs of fences, road-crossings, and signs.....	82,140.59
Renewal of rails—No. tons laid, steel 12,446 1113	377,959.54
Renewal of ties—No. laid, 915,079.....	275,839.81
Repairs of road-bed and track.....	532,970.64
Repairs of locomotives, and new locomotives charged to expenses.....	412,314.04
Fuel for locomotives.....	687,288.84
Oil and waste.....	75,138.38
Locomotive service, salaries and wages.....	734,242.58
Repairs of passenger cars.....	161,418.64
Train service, salaries and wages.....	482,562.21
Train supplies.....	37,338.81
Mileage passenger cars, debit balances.....	14,369.64
Repairs of freight cars.....	378,049.53
Mileage freight cars, debit balances.....	25,482.76
Loss and damage, freight and baggage.....	22,900.56
Loss and damage, property and cattle, including losses by fire.....	8,377.63
Personal injuries.....	57,032.56
Agents and station service, salaries and wages.....	1,284,037.87
Station supplies.....	118,008.01
<i>Total operating expenses.....</i>	<i>\$ 6,749,723.24</i>
Taxes in Iowa.....	105,672.05
Taxes in other States.....	261,333.64
<i>Total operating expenses and taxes.....</i>	<i>\$ 7,116,728.93</i>
Class No. 1, maintenance of way.....	\$ 1,780,771.96
Class No. 2, maintenance of motive power and cars.....	951,782.21
Class No. 3, conducting transportation.....	3,546,758.15
Class No. 4, general expenses.....	837,416.61
Total.....	\$ 7,116,728.93

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$ 7,116,728.93
Proportion for Iowa.....	\$ 1,897,225.32
Per mile of road operated.....	4,355.03
Per train mile for passenger, freight and mixed trains, (9,391,628 miles) cents.....	75.77
Percentage of expenses and taxes to earnings.....	44.05
Net earnings per train mile (9,391,628 miles) cents.....	96.23

GENERAL RECAPITULATION.

Total earnings.....	\$ 16,155,122.75
Total receipts during the year.....	\$ 16,155,122.75
Total operating expenses and taxes.....	7,116,728.98
Net earnings—earnings above operating expenses.....	<u>\$ 9,038,393.82</u>
Total receipts above operating expenses.....	\$ 9,038,393.82
Percentage of net earnings to stock and debt.....	12.35
Percentage of net earnings to cost of road and equipment....	12.22

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Bridging.....	\$ 172,756.22
Superstructure, including rails.....	189,081.76
Land, land damages and fences (right of way and depot grounds).....	187,512.43
Passenger and freight stations, coal-sheds, water-stations, engine-houses, car-sheds and turn-tables.....	328,466.75
Total for construction.....	<u>\$ 877,817.16</u>
Locomotives, parlor, sleeping, dining, passenger, mail, baggage, freight and other cars.....	\$ 560,293.93
Total for equipment.....	<u>560,293.93</u>
Total expenditures charged to property accounts..	<u>\$ 1,438,111.09</u>
Net addition to property account for the year.....	\$ 1,438,111.09

SURPLUS.

Surplus at commencement of year.....	\$ 4,704,044.07
Surplus at close of year	6,431,589.80
The amount in the hands of treasurer and assistant treasurer in banks in New York and Chicago.	602,089.13
The amount invested in railroad bonds, the number of bonds and par value of each, the name of each road and the amount invested in the bonds of each:	
Chicago & Dakota Railway Company.....	\$ 690,000.00
Dakota Central Railway Company.....	1,215,000.00
Toledo & Northwestern Railway Company..	210,000.00
Stanwood & Tipton Railway Company	120,000.00
Sheboygan & Western Railway Company..	800,000.00
Chatfield Railroad Company	165,000.00
Winona & St. Peter Railroad company.....	600.00
The amount of its own stock or bonds owned by company...	298,953.01
The amount absorbed in construction and advanced to proprietary lines	1,128,351.01
Amount in material and balances from other roads.....	1,201,596.65

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$	73,937,666.22	
Other permanent investments (<i>as follows</i>):			
Advances to proprietary railroads.....	\$	2,768,431.53	
Real estate.....		250,564.28	
Stock of Chicago & Northwestern Railway company.....		298,853.01	
Bonds of proprietary railroads.....		3,200,600.15	6,513,548.83
Cash items (<i>as follows</i>):			
Cash.....	\$	602,089.13	
Bills receivable ..		21,030.23	
Due from agents and companies.....		862,420.15	1,485,539.51
Other assets (<i>as follows</i>):			
Materials and supplies.....	\$	1,201,596.65	1,201,596.65
<i>Total assets</i>	\$		83,143,381.21

LIABILITIES.

Capital stock.....	\$	36,812,500.53	
Funded debt.....		36,391,000.00	
Unfunded debt (<i>as follows</i>):			
Interest unpaid.....	\$	653,764.99	
Dividends unpaid.....		114,590.77	
Notes payable.....		532,715.98	
Vouchers and accounts.....		1,549,288.12	
Other liabilities.....		657,931.02	3,508,290.86
Profit and loss balance (if surplus).....			6,431,589.80
<i>Total liabilities</i>	\$		83,143,381.21

PRESENT OR CONTINGENT LIABILITIES NOT INCLUDED IN THE BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road (*specifying same*):

Menominee River Railroad, first mortgage	\$	560,000.00
Winona & St. Peter Railroad, first mortgage.....		650,000.00
Winona & St. Peter Railroad, second mortgage.....		1,610,000.00
Winona & St. Peter Railroad extension, gold.....		4,255,000.00
Iowa Midland Railway, first mortgage.....		1,350,000.00
Minnesota Valley Railway, first mortgage....		150,000.00
Rochester & Northern Minnesota Railway, first mortgage		200,000.00
Plainview Railroad, first mortgage.....		100,000.00

Total (not included in balance sheet).....\$ 8,875,000.00

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	2,710,182
Freight train mileage.....	6,670,804
Excursion trains.....	10,642
Switching train mileage.....	412,719
<i>Total train mileage.....</i>	<i>9,804,347</i>
<i>Total number of passengers.....</i>	<i>3,782,723</i>
Passenger mileage (passengers carried one mile).....	129,608,304
<i>Total number tons freight carried.....</i>	<i>5,328,581</i>
Freight mileage (tons freight carried one mile).....	828,741,231
Average weight of passenger trains (exclusive of passengers).....	121 tons.
Average number of cars in passenger trains.....	4½
Number of miles run by loaded freight cars east.....	58,696,219
Number of miles run by loaded freight cars west....	45,082,300
Number of miles run by empty freight cars east.....	10,489,252
Number of miles run by empty freight cars west.....	25,703,640
Percentage of empty freight cars hauled east....	15
Percentage of empty freight cars hauled west.....	36
Average weight of freight trains (exclusive of freight).....	231 tons.
Average number of cars in freight train.....	21
Average number of persons employed.....	8
Miles run by passenger, mail and baggage cars east.....	6,247,312
Miles run by passenger, mail and baggage cars west.....	6,247,312
Miles run by freight cars east.....	69,185,471
Miles run by freight cars west.....	70,785,940
Rate of speed of passenger and express trains, including stops, miles	25
Rate of speed of freight trains, including stops, miles.....	19

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	908,536	16.96
Flour	214,020	4.01
Provisions—beef, pork, lard, etc.....	125,068	2.35
Animals	472,109	8.86
Other agricultural products.....	52,421	.98
Oil.....	14,748	.27
Lumber and forest products.....	567,212	10.65
Coal.....	453,078	8.50
Plaster, salt, cement, stone and brick	156,748	2.94
Emigrant outfit.....	100,932	1.90
Railroad iron—iron and steel rails.....	117,540	2.20
Other iron and castings.....	616,152	11.57
Manufactures	700,069	13.14
Merchandise, and other articles not enumerated above.....	834,948	15.67
<i>Total tons carried.....</i>	<i>5,328,581</i>	<i>100</i>

DESCRIPTION OF ROAD.

NUMBER OF MILES.

	Entire length.	Length in Iowa.
*Chicago to east end Mississippi River Bridge.....	137.00	
*Chicago to Freeport.....	121.00	
Elgin to Geneva Lake	45.04	
Batavia to St. Charles.....	5.80	
East end Mississippi River bridge to Clinton.....	1.10	1.10
Clinton to Cedar Rapids	81.30	81.30
Cedar Rapids to Missouri River	271.60	271.60
Clinton to Lyons.....	2.60	2.60
Maple River Junction to Mapleton.....	60.15	60.15
Wall Lake to Sac City.....	12.78	12.78
Des Moines to Callanan.....	58.00	58.00
Stanwood to Tipton.....	8.50	8.50
Belvidere to Madison.....	68.90	
Madison to Elroy.....	74.20	
Elroy to Winona Junction	54.90	
Winona Junction to Winona	29.00	
Chicago to Milwaukee.....	85.00	
Kenosha to Rockford.....	72.10	
Chicago to Fort Howard.....	245.83	
Fort Howard to Michigan State line.....	49.45	
Chicago to Montrose.....	5.20	
Chicago South Branch Junction to river.....	4.50	
Michigan State line to Escanaba.....	64.65	
Escanaba to Lake Angeline.....	68.00	
Menominee River Junction to Quinnesec.....	24.71	
Branches to mines.....	39.80	
Total Chicago & Northwestern Railway.....	1,690.89	496.01
Length of main line of road.....		1,203.38
Length of main line in Iowa.....		8.50
Length of main line of road in Illinois.....		489.90
Length of main line of road in Wisconsin.....		507.52
Length of main line of road in Michigan.....		197.16
Total length of road belonging to this company		1,203.38
Aggregate length of sidings and other tracks not above enumerated.....		269.06
Same in Iowa.....		32
Aggregate length of track, computed as single track		1,472.44
Same in Iowa.....		8.82
Total length of steel rails in tracks, owned.....	791.32	1,101.02
Total length of steel rails in tracks, leased.....	309.70	
Total length of iron rails in tracks, owned.....	412.06	
Total length in iron rails in tracks leased.....	177.81	589.87
Weights per yard, steel, 50 to 60 lbs.		
Weights per yard, iron, 50 to 60 lbs.		
Gauge of track.....		4 ft. 8½ in.

* Includes 30 miles second track.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each:

C. I. & N. R., Clinton to Cedar Rapids, miles.....	82.40
C. R. & M. R. R., Cedar Rapids to Mo. River, 271.60 miles }	274.20
C. R. & M. R. R., Clinton to Lyons 2.80 miles }	
M. R. R. R., Maple River Junct. to Mapleton 69.15 miles }	72.91
Maple River R. R., Wall Lake to Sac City... 12.76 miles }	
Des M. & M. R. R., Des Moines to Callanan, miles.....	58.00

Total length of branches.. .. .	487.51
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Total miles of road operated by this company.....	1,690.89
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Total miles of roads operated by this company in Iowa.....	496.01
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Number of stations in Iowa on all roads operated by this company.....	79
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Number of telegraph offices in same.....	73
--	----

Number of stations on all roads owned by this company.....	294
--	-----

Same in Iowa.....	1
-------------------	---

EMPLOYES.

Number of persons regularly employed on all roads operated by this company.....	8,456
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Same in Iowa.....	1,770
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EQUIPMENT.

	LEASED.	OWNED.	TOTAL
Number of locomotives	5	368	373
Number of passenger cars	3	182	185
Number of baggage, mail and express cars	3	87	90
Number of parlor or sleeping cars		3	3
Number of freight cars (basis of eight wheels).....	51	10,273	10,324
Number of other cars.....		102	102
Maximum weight of locomotives in working order, tons.....			36
Average weight of locomotives in working order, tons			32
Maximum weight of tenders full of fuel and water, tons.....			24
Average weight of tenders full of fuel and water, tons.....			20
Average weight of passenger cars, tons.....			28
Number of mail and baggage cars.....			87
Number of 4-wheel and 8-wheel box freight cars			4,918
Number of 4-wheel and 8-wheel platform cars.....			1,332
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender...			43 ft. 6 in.
Total length of heaviest engine and tender over all.....			53 ft. 6 in.
Number of locomotives equipped with train-brake			161
Kind of brake, Westinghouse air brake.			
Number of cars equipped with train-brake			185
Kind of brake, Westinghouse air brake.			
Number of passenger cars with Miller platform and buffer...			185

If any part of road was first opened for operation during the past year, state date:

September 8, 1879, Wall Lake to Sac City, 12.76 miles in Iowa.

November 1, 1879, Appleton Water Power Extension, 3.63 miles in Wisconsin.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms and conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot or at the office of such express companies?

Ans. American Express Co. and United States Express Co.; for terms and conditions as to rates, see below. The express companies have no care of machinery or repair of cars. They do a miscellaneous business, restricted to lighter articles, properly belonging to express business. The express companies deliver their freight into this company's cars.

Express Contracts, in force June 30, 1880—American Express Company.

TERMINI.	Rate per diem on limited tonnage.	Limit of pounds.	Rate for 100 lbs. whole length of route on excess of tonnage.
Chicago to Council Bluffs.....	\$ 275.00	10,000	\$ 1.50
Chicago to Freeport.....	90.00	12,000	.50
Chicago to Ishpenning.....	200.00	8,000	2.00
Chicago to Winona.....	135.00	10,000	1.05
Stanwood to Tipton.....	2.00	500	.....
Kenosha to Rockford.....	5.07	1,000	.60
Elgin to Geneva Lake.....	5.00	2,000	.25

Maple River Junction to Mapleton, \$100 per month.

United States Express Company.

Chicago to Milwaukee, rate per diem, limited tonnage, \$66.66; limit pounds to be carried each day at regular per diem rates, 17,000; rate per 100 lbs. carried whole length of route to be paid on excess of tonnage, 40 cents.

TRANSPORTATION COMPANIES.

The cars of all transportation companies are allowed to run over the lines of this company, paying regular rates and receiving mileage. The freight is carried in cars furnished by such transportation companies, excepting consignments of less than a car load. Their freight has no preference over other freight of like class.

What amount have you paid other corporations, car loaning companies (stock companies) or individuals, *not operating railroads*, for the use of cars, stating names of individuals or company, place of location of general office of said company, and amount paid to each?

W. P. Rend & Co., Chicago.....	\$ 5,917.50
Pullman Palace Car Co., Chicago.....	14,309.64
Anderson Refrigerator Co., Chicago.....	388.94
Arnot & Co., Elmira, N. Y.....	25.08
Chi. & Wil. Coal Co., Chicago.....	1,028.89
Eureka Coal Co., Chicago.....	167.80
Fish Bros. & Co., Racine, Wis.....	170.67
Menasha Wooden Ware Co., Menasha, Wis.....	255.70
Tiffany Refrigerator Co., Chicago.....	427.39
Watson Coal and Mining Co., Chicago.....	97.39

Total amount paid \$ 22,788.94

SLEEPING CARS.

Sleeping and hotel cars are run. For the use of sleeping cars this company furnishes light and fuel and keeps in running order the trucks and whole exterior of cars. For use of hotel cars this company pays 3 cents per mile run per car. Both are owned by the Pullman Palace Car Co., and all charges in addition to regular passenger rates are made and collected by that company. Parlor cars, owned by this company, are run between Chicago and Milwaukee; charges, in addition to regular passenger rates, are 35 cents for through and 25 cents for local passengers. What is the total amount paid by your company to palace or sleeping-car companies, to what companies, and the amount paid to each? Please state fully the arrangement by which these cars run on your road, the terms, and who receives the earnings.
Ans. Pullman Palace Car Co.; \$14,309.64.

U. S. MAIL.

What is the compensation paid you by the United States government for the transportation of its mails, and on what terms of service?

Route.	TERMINI.	Miles.	Amount per annum.
23,001	Chicago to Milwaukee.....	87.00	\$ 19,926.48
23,002	Chicago to Freeport.....	121.00	24,997.44
23,003	Chicago to Union Pacific Transfer.....	491.00	115,194.30
23,004	Elgin to Geneva Lake.....	44.00	2,200.00
23,036	Geneva to Batavia.....	3.50	175.00
24,031	Ft. Howard to Ishpenning.....	181.20	11,099.27
24,042	Powers to Quinnesec.....	24.68	Not fixed.
25,009	Chicago to Green Bay.....	245.00	51,943.34
25,010	Caledonia to Winona Junction.....	190.35	21,722.40
25,011	Kenosha to Rockford.....	73.60	5,520.00
25,012	Winona Junction to Winona.....	30.45	5,176.50
25,030	Onalaska to La Crosse.....	6.50	277.87
27,013	Stanwood to Tipton.....	8.81	440.50
27,030	Des Moines to Callanan.....	58.00	3,005.96
27,038	Maple River Junction to Mapleton.....	61.18	2,353.90

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$ 73,937,696.23
Average cost of same per mile	61,443.56
Proportion of same for Iowa	522,254.33

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
West of Boone.....	Truss.....	Iron and masonry..	64 feet.....	Sept., 1879, to Jan., 1880.
West of Boone.....	Truss.....	Iron and masonry..	64 feet.....	
West of Boone.....	Truss.....	Iron and masonry..	64 feet.....	
West of Boone.....	Truss.....	Iron and masonry..	64 feet.....	
West of Boone.....	Truss.....	Iron and masonry..	60 feet.....	

	NO.	FEET.
Number of pile and trestle bridges and length in Iowa.....	437	43,463
Number of spans of bridges of 100 feet and upward.....	19	
Number of iron bridges, aggregate length	17	1,987
Number of combination bridges, length.....	7	2,180
Number of wooden bridges, length	12	1,346
Number of crossings of highways at grade	367	
Number of highway bridges 18 feet above track	1	
Number of crossings at which gates or flagmen are maintained, ..	2	
Number of railroad crossings at grade (specifying each).....	5	

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	2.60
Average rate of fare per mile <i>received</i> from all passengers, cents.....	2.60
Average rate of freight per ton per mile	1.46 5
Average rate per ton per mile received for all freight carried, ..	1.46 5
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa	14

CAPITAL STOCK.

Capital stock authorized by articles of association.....	Not fixed.
Capital stock outstanding.....	\$ 36,812,500.53
Total amount outstanding as per books of the company.....	36,812,500.53
Number of stockholders	1,262
Number of stockholders in Iowa.....	1
Amount of stock held in Iowa	\$ 1,000.00
Capital stock per mile.....	30,591.00

DEBT.

CLASS OF BOND.	When due.	Rate of interest, per cent.	Interest payable.	Amount.
Preferred sinking fund, first mortgage.....	Aug. 1, 1886	7	Feb. 1, Aug. 1	\$ 971,400.00
Funded coupon.....	Nov. 1, 1883	7	May 1, Nov. 1	676,300.00
General first mortgage	Aug. 1, 1886	7	Feb. 1, Aug. 1	3,440,300.00
Appleton extension, first mortgage.....	Aug. 1, 1886	7	Feb. 1, Aug. 1	116,000.00
Green Bay extension, first mortgage	Aug. 1, 1886	7	Feb. 1, Aug. 1	180,000.00
G. & C. U. R. R., first mortgage	Feb. 1, 1882	7	Feb. 1, Aug. 1	1,632,000.00
Mississippi River bridge, first mortgage.....	Jan. 1, 1884	7	Jan. 1, July 1	183,000.00
Pen. R. R., first mortgage.....	Sept. 1, 1898	7	March 1, Sept. 1	372,000.00
Bel. & Mad. R. R., first mortgage	Jan. 1, 1888	7	Jan. 1, July 1	246,000.00
Consolidated sinking fund	Feb. 1, 1915	7	Feb. 1, May 1, Aug. 1, Nov. 1	5,311,000.00
Chicago & Milwaukee Railway, first mortgage ..	July 1, 1896	7	Jan. 1, July 1	1,700,000.00
Menom. River Railway, first mortgage.....	July 1, 1906	7	Jan. 1, July 1	400,000.00
Consolidated sinking fund, 1879	Oct. 1, 1920	6	April 1, Oct. 1	3,300,000.00
Madison extension, first mortgage	April 1, 1911	7	April 1, Oct. 1	3,160,000.00
Menom. extension, first mortgage.....	June 1, 1911	7	June 1, Dec. 1	2,700,000.00
General consolidated gold bonds.....	Dec. 1, 1902	7	June 1, Dec. 1	12,248,000.00
Total				\$ 36,391,000.00

Total amount of funded debt.....	\$ 86,391,000.00
Amount of unfunded debt.....	3,506,290.88
<i>Total amount of debt liabilities.....</i>	<i>\$ 89,897,290.88</i>
Amount of debt per mile of road.....	\$ 33,156.00
Amount of stock per mile of road.....	30,591.00
<i>Stock and debt per mile.....</i>	<i>\$ 63,747.00</i>

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1890, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1879.					
July	31 David Carey	Citizen	Marshalltown	Killed	Climbing on moving train; his own fault.
August	14 John Hull	Brakeman	Loveland	Fracture of jaw	Fell from top of train; his own fault.
August	13 George Wallace	Switchman	Boone	Killed	Foot caught in frog and run over; his own fault.
August	19 David Foust	Citizen	Cedar Rapids	Leg amputated	Playing on the train, fell off; his own fault.
August	28 John Dailey	Laborer	De Witt	Killed	Fell between the cars; his own fault.
September	23 J. W. Baxter	Brakeman	Calamus	Foot and leg bruised	Foot caught in frog; his own fault.
November	3 John Gray	Section hand	London	Injured	Struck by train; his own fault.
November	14 Wm. Foley	Switchman	Elkhartown	Arm broken	Coupling cars; fell between, and run over; his own fault.
November	23 W. D. Gallup	Brakeman	Boone	Hand crushed	Coupling cars; his own fault.
November	25 J. N. Johnson	Brakeman	West Side	Hand crushed	Coupling; his own fault.
November	25 A. C. McCracken	Brakeman	Carroll	Hand crushed	Coupling; his own fault.
December	2 T. O'Hern	Brakeman	Norway	Finger amputated	Coupling; his own fault.
December	8 Frank Felts	Citizen	Cedar Rapids	Foot and leg crushed	Crawling under moving train; his own fault.
December	8 W. F. Musker	Brakeman	Tama	Two fingers taken off	Coupling; his own fault.
December	15 Eli Smith	Citizen	Ogden	Lip cut and two teeth knocked out	
December	15 Frank Crow	Engineer	Ogden	Hip bruised	Jumped off train while in motion; his own fault.
December	26 James Foley	Citizen	Cedar Rapids	Killed	Jumped off engine while in motion; his own fault.
1890.					
January	12 John Elson	Brakeman	Carroll	Thumb crushed	Coupling cars; his own fault.
January	12 Chas. Starbuck	Laborer	Tama	Arm fractured	Smoke-stack fell while being lifted; his own fault.
January	21 W. E. Guether	Brakeman	Calamus	Finger amputated	Coupling cars; his own fault.
January	28 M. L. Stewart	Brakeman	Cedar Rapids	Finger amputated	Coupling cars; his own fault.
February	7 C. H. Leasing	Passenger	Nevada	Broken arm	Climbing on top of freight car, stumbled and fell between; his own fault.
February	12 P. Clausen	Passenger	Arcadia	Broken arm	Jumped from moving train; his own fault.
February	28 J. E. Hair	Brakeman	Ogden	Killed	Uncoupling cars; his own fault.
March	6 J. Munroe	Switchman	Cedar Rapids	Head badly injured	Coupling cars; his own fault.
March	14 J. Brewerton	Brakeman	Fairfax	Two fingers amputated	Coupling cars; his own fault.
March	24 Wm. Perkins	Brakeman	Mapleton	Finger amputated	Coupling cars; his own fault.
April	7 F. Bittor	Laborer	De Witt	Leg broken	Carrying stone, stumbled and fell; his own fault.
April	20 G. Olley	Trackman	Ames	Leg broken	Getting on moving train; his own fault.
May	14 C. Granger	Brakeman	Nevada	Spinal ankie	Jumped from platform; his own fault.
May	15 J. Wall	Brakeman	Carroll	Killed	Coupling cars; his own fault.
May	20 F. Hope	Citizen	Belle Plaine	Killed	Climbing on car and fell off; his own fault.
May	31 L. Skinner	Laborer	Sheldahl	Arm fractured	Fell from hand-car; his own fault.
June	28 G. O. Beatty	Citizen	Tama	Killed	Loading brick, and fell by sudden motion of car; his own fault.

RECAPITULATION OF ACCIDENTS.

Killed —Employees—from misconduct or want of caution	4
Others—at stations and highway crossings	2
stealing rides	1
trespassing, on track, etc... ..	1
<i>Total killed</i>	8
Injured —Passengers—from misconduct or want of caution.....	2
Employees—from misconduct or want of caution.....	21
Others—at stations and highway crossings.....	1
stealing rides	1
trespassing, on track, etc.....	1
<i>Total injured</i>	26

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Albert Keep, 56 Kinzie St., Chicago, Illinois.

Vice-President—M. L. Sykes, 52 Wall St., New York.

Secretary—M. L. Sykes, 52 Wall St., New York.

Treasurer—M. L. Sykes, 52 Wall St., New York.

General Manager—Marvin Hughitt, 56 Kinzie St., Chicago, Illinois.

General Superintendent—J. S. Oliver, 56 Kinzie St., Chicago, Illinois.

Division Superintendents { John M. Whitman, Clinton, Iowa.
E. J. Cuyler, Chicago, Illinois.
Chas. Murray, Chicago, Illinois.
C. A. Swineford, Baraboo, Wisconsin.
W. B. Linsley, Escanaba, Michigan.

Chief Engineer—E. H. Johnson, 56 Kinzie St., Chicago, Illinois.

Superintendent of Telegraph—G. H. Thayer, 56 Kinzie St., Chicago, Ills.

Auditor—J. B. Redfield, 56 Kinzie St., Chicago, Illinois.

General Passenger Agent—W. H. Stennett, 56 Kinzie St., Chicago, Illinois.

General Freight Agent—H. C. Wicker, 56 Kinzie St., Chicago, Illinois.

General Attorney—B. C. Cook, 56 Kinzie St., Chicago, Illinois.

NAMES OF DIRECTORS, WITH RESIDENCE.

A. G. Dulman, New York.

David Dows, New York.

R. P. Flower, New York.

Jay Gould, New York.

Sydney Dillon, New York.

Frank Work, New York.

C. J. Osborn, New York.

D. O. Mills, New York.

Augustus Schell, New York.

Samuel F. Barger, New York.

Chauncey M. Depew, New York.

D. P. Morgan, New York.

M. L. Sykes, New York.

John A. Burke, New York.

Wm. L. Scott, Erie, Pennsylvania.

Albert Keep, Chicago, Illinois.

Marvin Hughitt, Chicago, Illinois.

General offices at Chicago, Illinois.

Date of annual meeting of stockholders, first Thursday in June.

Fiscal year of the company ends May 31.

STATE OF ILLINOIS, }
COUNTY OF COOK. }

Albert Keep, President, and J. B. Redfield, Auditor, of the Chicago & Northwestern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)

[L. S. OF R. R.]

ALBERT KEEP.
J. B. REDFIELD.

Subscribed and sworn to before me, this 23d day of September, A. D. 1880.

[L. S.]

RALPH C. RICHARDS, *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 27th day of September, A. D. 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CHICAGO, IOWA & NEBRASKA RAILROAD,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income, including full rental under lease for March, April, May and June, 1880 (see terms of rental, page 380)...	651,846.31
Total expense, including abatement of rental under temporary agreement (see statement of terms of rental) and contributions to connecting roads for period ending March 31, 1880	130,411.29
Net income.....	\$ 521,435.02
Interest on funded debt for the year.....	\$45,773
*Less coupons, July 1, 1880.....	16,639
Interest on funded debt, charged out during term covered by report.....	\$29,134.00
Interest on other debt, coupons due July 1, 1880	13,986.00
Interest paid on other debt, accrued interest on bonds bought, etc.....	2,579.63
Dividends declared (10 per cent).....	391,620.00
	437,319.63
Balance for the year.....	\$ 84,115.39
Balance at commencement of year.....	\$393,015.69
Balance at commencement of year as so charged.....	393,015.69
Balance June 30, 1880, surplus.....	\$ 477,131.08

*This series coupons, being mostly paid before maturity, was charged out before commencement of year.

EARNINGS.

Rent for use of road.....	\$	500,000.00
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ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$	6,500.00
Expenses, general office.....		1,815.00

SURPLUS.

Surplus at the commencement of year, credit of income acc't. \$	393,015.89
Surplus at the close of year.....	477,131.05
The amount in banks in New York.....\$	56.18
The amount in banks in Boston.....	220,396.38
The amount in banks in Iowa, Asst. Treas.....	231.61
	<hr/>
	220,684.17
Bills receivable.....	17,600.00
Due from Chicago & Northwestern Railway Company on rental account.....	64,885.03
Lot No. 9, block No. 13, Clinton, office building.....	8,298.22
The amount of its own bonds owned by company....	55,000.00
Amount absorbed in retirement of second mortgage bonds during year....	95,800.00

BALANCE SHEET.

ASSETS.

Construction account.....	\$	4,662,122.50
Bonds of the company in the reserve:		
Second mortgage bonds.....	\$	37,000
Third mortgage bonds.....		18,000
		<hr/>
		55,000
Cash items (<i>as follows</i>):		
Cash in hands of treasurer.....	\$	220,452.56
Cash in hands of assistant treasurer.....		231.61
Bills receivable.....		17,600.00
Due from agents and companies, C. & N. R'y Co.		64,885.03
		<hr/>
		303,169.20
Other assets (<i>as follows</i>):		
Materials and supplies (office building).....		8,298.22
		<hr/>
<i>Total assets</i>	\$	5,028,589.92

LIABILITIES.

Capital stock.....	\$	3,916,200.00
Funded debt.....		581,100.00
Unfunded debt (<i>as follows</i>):		
Unpaid coupons.....	\$	2,590.00
Dividends unpaid.....		238.64
Notes payable.....		49,000.00
Vouchers and accounts.....		2,330.20
		<hr/>
		54,158.84
Income account.....		477,131.08
		<hr/>
<i>Total liabilities</i>	\$	5,028,589.92

PRESENT OR CONTINGENT LIABILITIES NOT INCLUDED IN THE BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road (*specifying same*):

Should the earnings of the Maple River Railroad Company be insufficient to meet the coupons upon its bonds, this company is under obligation to contribute to such deficiency; and should the rental of the extension of the Fremont, Elkhorn & Missouri Valley Railroad, west of Wisner, Nebraska, be insufficient to meet the interest on the bonds issued on such extension, this company is under obligation, also, to contribute in connection with the companies owning the line from Chicago to Council Bluffs to the deficiency in proportion to the earnings of the contributing lines, derived from such extension.

DESCRIPTION OF ROAD.

Length of main line of road from Clinton to Cedar Rapids.....	81.84 miles.
Length of main line of road in Iowa.....	81.84 miles.
Aggregate length of track, computed as single track.....	81.84 miles.
Gauge of track	4 ft. 8½ in.

LOCAL AID IN BUILDING ROAD.

This company received no donations of money or bonds and none of lands excepting an occasional right of way and some station grounds.

COST OF ROAD AND EQUIPMENT.

Total expended for construction..... \$ 4,662,122.50

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 15,000,000.00
Capital stock issued, number of shares, 39,162; amount paid in	3,916,200.00
Total amount paid in as per books of the company.....	3,916,200.00
Total number of stockholders June 30, 1880.....	404
Number of stockholders in Iowa.....	9
Amount of stock held in Iowa.....	\$ 251,500.00
Capital stock per mile.....	47,851.90

DEBT.

Funded debt as follows:

First mortgage bonds liquidated.

*Second mortgage bonds, due July 1, 1880; rate of interest 7 per cent.....	\$ 369,600.00
Interest paid on same during year.....	\$ 32,417.00

Third mortgage bonds, due August 15, 1894; rate of interest 7 per cent.....	211,500.00
Interest paid on same during year.....	\$ 15,032.50

These interest items include payment of coupons charged out before commencement of the year, and also \$12,005 in coupons due July 1, 1880.

Unfunded indebtedness.....	\$ 54,158.84
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Total amount of funded debt.....	581,100.00
Amount of unfunded debt.....	54,158.84

<i>Total amount of debt liabilities.....</i>	<i>\$ 635,258.84</i>
Debt per mile.....	\$7,763.42

*Such of these bonds as were not paid at maturity have been extended at 5 per cent interest, the time of extension being divided into periods of six, twelve, eighteen, twenty-four, thirty and thirty-six months.

TERMS OF RENTAL.

The Chicago, Iowa & Nebraska Railroad is under lease to, and is operated by the Chicago & Northwestern Railway Company. The rental by the lease is thirty-seven and a half per cent of the gross earnings. But by an agreement now in force, and covering the period now embraced by this report, its rental under the lease in excess of the sum of \$500,000 and such drawbacks as may be mutually agreed upon to connecting roads on business contributed to the line by such roads, is to be remitted to the Chicago & Northwestern Railway Company. The fiscal period for the yearly settlement of these drawbacks and abatements between the companies ends with the quarter ending February 28 of each year, and as the company's contingent liability, heretofore stated, as well as earnings and drawbacks above mentioned, between the close of the time covered by this report and the end of the company's fiscal period, affect the rental, it is impossible to state the net rental absolutely for the year covered by this report.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Horace Williams, Clinton, Iowa.

Vice-President—John Bertram, Salem, Massachusetts.

Secretary—J. Van Deventer, Clinton, Iowa.

Treasurer—David P. Kimball, Boston, Massachusetts.

Assistant Treasurer—J. Van Deventer, Clinton, Iowa.

Register of Stock—David P. Kimball, Boston, Massachusetts.

NAMES OF DIRECTORS, WITH RESIDENCE.

Frederick L. Ames, North Easton, Massachusetts.

John Bertram, Salem, Massachusetts.

John I. Blair, Blairstown, New Jersey.

D. C. Blair, Belvidere, New Jersey.

S. C. Bever, Cedar Rapids, Iowa.

Prince S. Crowell, East Dennis, Massachusetts.

B. A. G. Fuller, Boston, Massachusetts.

William T. Glidden, Boston, Massachusetts.

Edward Johnson, Belfast, Maine.

David P. Kimball, Boston, Massachusetts.

S. Lothrop Thorndike, Boston, Massachusetts.

J. Van Deventer, Clinton, Iowa.

Horace Williams, Clinton, Iowa.

General offices at Clinton, Iowa.

Date of annual meeting of stockholders, Tuesday next immediately preceding the third Wednesday of May in each and every year.

Fiscal year of the company ends the 31st day of March.

STATE OF IOWA, }
COUNTY OF CLINTON. }

J. Van Deventer, Secretary of the Chicago, Iowa & Nebraska Railroad, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of his knowledge and belief.

(Signed)

J. VAN DEVENTER, *Sec'y.*

[L. S. OF R. R.]

Subscribed and sworn to before me this 20th day of September, A. D. 1880.
[L. s.] B. C. A. FLOURNOY, *Notary Public*.

Received and filed in the office of the Commissioners of Railroads this
21st day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CEDAR RAPIDS & MISSOURI RIVER RAILROAD CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	798,285.00
Total expense (including taxes).....		8,432.00
Net income.....	\$	789,852.31
Paid on account of business from other roads.....		25,343.54
Interest accrued during year.....		253,378.06
Interest paid during the year.....		168,353.06
Interest on funded debt.....	\$	252,980.00
Interest paid on funded debt.....		167,965.00
Interest on other debt.....		368.06
Interest paid on other debt.....		388.06
Dividends declared (4 per cent), common stock.....		274,016.00
Dividends declared (7 per cent), preferred stock.....		53,872.00
Balance for the year, surplus.....		183,252.71
Balance at commencement of year.....		301,091.51
Interest falling due during year not paid.....	\$	85,015.00
Floating debt liquidated during the year.....	\$	73,370.34
Balance June 30, 1880, surplus.....	\$	484,944.22

ANALYSIS OF EARNINGS.

Rental for use of road.....	\$	798,285.00
Total income from all sources.....		798,285.00

ANALYSIS OF EXPENSES.

Salaries of general officers.....	\$	3,949.24
General office expenses and clerk hire.....		4,165.00
Stationery and printing.....		318.45
Total expenses.....		8,432.00

**PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.**

Superstructure on steel rails laid, gratuity paid C. & N. W. R'y Co.....	\$ 22,300.71
<i>Total for construction.....</i>	<i>\$ 22,300.71</i>
<i>Net addition to property account for year.....</i>	<i>\$ 22,300.71</i>

SURPLUS.

Surplus at the commencement of the year.....	\$ 801,891.51
Surplus at the close of year.....	484,944.22
The amount surplus in hands of treasurer and assistant treasurer	122,787.64
The amount in banks in New York.....	\$ 58,430.00
The amount in banks in Boston and treasurer's hands.....	63,975.02
The amount in banks in Iowa.....	382.62
The amount invested in railroad stock.....	5,580.00
Give the name of each road, and the number of shares owned in each of them and the par value of shares: Sioux City & Pacific Railroad Company, 372 shares; par value, \$100 per share.	
The amount invested in office building.....	11,493.18
Amount absorbed in construction.....	181,870.56
Amount in balances from other roads in excess of unfunded indebtedness.....	163,212.84

BALANCE SHEET.

ASSETS.

Construction account.....	\$ 11,415,870.56
Other permanent investments (<i>as follows</i>):	
Office building.....	\$ 11,493.18
Stock of S. C. & P. R. R. Co.....	5,580.00
	17,073.18
Cash items (<i>as follows</i>):	
Cash.....	\$ 122,787.64
Due from companies.....	257,475.40
	380,263.04
<i>Total assets.....</i>	<i>\$ 11,813,206.78</i>

LIABILITIES.

Common stock.....	\$ 6,850,400
Preferred stock.....	769,600
	\$ 7,620,000.00
Funded debt.....	3,614,000.00
Unfunded debt (<i>as follows</i>):	
Interest unpaid.....	\$ 88,495.02
Dividends unpaid.....	80.81
Vouchers and accounts	5,686.73
	94,262.56
Profit and loss balance (if surplus).....	484,944.22
<i>Total liabilities.....</i>	<i>\$ 11,813,206.78</i>

PRESENT OR CONTINGENT LIABILITIES NOT INCLUDED IN THE BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road (*specifying same*): Should the earnings of the Maple River Railroad Company be insufficient to meet the coupons on its bonds, this company is under obligations to contribute to such deficiency. The amount of such contribution, if any, cannot be determined at this time.

This company, in connection with the companies owning the line from Chicago to Fremont, Nebraska, *via* Chicago & Northwestern Railway and Sioux City & Pacific Roads, have agreed to contribute an amount necessary in addition to the rental of the extensions of the Fremont, Elkhorn & Missouri Valley Railroad, west of Wisner, Nebraska, to meet the interest on the bonds of such extensions, issued for the actual cost thereof, in proportion to the earnings of the contributing lines derived from such extensions.

DESCRIPTION OF ROAD.

Length of main line of road from Cedar Rapids to Missouri River.....	271.60
Length of main line of road in Iowa.....	271.60
Branches owned by the company:	
Lyons branch, Clinton to Lyons, single track, miles.....	2.41
Total length of branches owned by company.....	2.41
Total length of road belonging to this company.....	274.01
Total length of steel rails in tracks.....	214.25
Total length of iron rails in tracks.....	59.76
Weights per yard, steel 60; iron, 56.....	
Gauge of track.....	4ft. 8½ in.

LANDS—CONGRESSIONAL GRANT.

See report for 1878.

TERMS OF LEASE.

See report for 1878.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 11,415,870.56
Average cost of construction per mile of road (not including sidings) 274.01 miles	41,662.24
Proportion of cost of construction for Iowa.....	11,415,870.56

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 6,000,000.00
Capital stock authorized by vote of company.....	7,620,000.00
Capital stock issued, number of shares 76,200; amount paid in	7,620,000.00
Total amount paid in as per books of the company.....	7,620,000.00
Total number of stockholders.....	507
Number of stockholders in Iowa.....	33
Amount of stock held in Iowa, 1,474 shares...\$	147,400.00
Capital stock per mile.....	27,810.00

DEBT.

Funded debt, as follows:

First mortgage bonds due August 1, 1891, rate of interest seven per cent.....	\$ 700,000.00	
First mortgage bonds due August 1, 1894.....	582,000.00	\$ 1,282,000.00
Interest paid on same during year.....	88,820.00	
First mortgage bonds due May 1, 1916, rate of interest seven per cent.....		2,382,000.00
Interest paid on same during year.....	\$ 162,015.00	
Interest paid during year on unfunded debt....	888.06	
Total amount of funded debt.....		3,614,000.00
Amount of unfunded debt.....		94,262.56

Total amount of debt liabilities..... \$ 3,708,262.56

Debt per mile..... 13,583

Stock per mile..... 27,810

Stock and debt per mile..... \$ 41,343

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Horace Williams, Cedar Rapids, Iowa.

Vice-President—Wm. T. Glidden, Boston, Massachusetts

Secretary—P. E. Hall, Cedar Rapids, Iowa.

Treasurer—David P. Kimball, Boston, Massachusetts.

Assistant Treasurer—J. Van Deventer, Cedar Rapids, Iowa.

Auditor—Henry V. Fergusson, Cedar Rapids, Iowa.

Register of Stock—David P. Kimball, Boston, Massachusetts.

Attorney, General—E. S. Bailey, Clinton, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

Oliver Ames, North Easton, Massachusetts.

Fred. L. Ames, North Easton, Massachusetts.

John I. Blair, Blairstown, New Jersey.

D. C. Blair, Belvidere, New Jersey.

James Blair, Scranton, Pennsylvania.

Isaac T. Burr, Boston, Massachusetts.

F. Gordon Dexter, Boston, Massachusetts.

B. A. G. Fuller, Boston, Massachusetts.

Wm. T. Glidden, Boston, Massachusetts.

Edward Johnson, Belfast, Maine.

David P. Kimball, Boston, Massachusetts.

S. Lothrop Thorndike, Boston, Massachusetts.

Charles E. Vail, Blairstown, New Jersey.

J. Van Deventer, Clinton, Iowa.

Horace Williams, Clinton, Iowa.

General offices at Cedar Rapids, Iowa.

Date of annual meeting of stockholders, third Wednesday in May.

Fiscal year of the company, March 31, to April 1.

STATE OF IOWA, }
COUNTY OF LINN. }

P. E. Hall, Secretary of the Cedar Rapids & Missouri River Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company,

and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of his knowledge and belief.

(Signed)

P. E. HALL.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 13th day of September, A. D. 1880.

CHAS. H. CLARK,

[L. S.]

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, 1880.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

DES MOINES & MINNEAPOLIS RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total expense (including taxes).....	\$	92,804.58
Eleven months' earnings.....	\$ 64,472.52	
One month's rental.....	2,671.87	67,143.89
Net income, deficit.....	\$	25,660.69
Interest accrued during year.....		28,420.00
Interest paid during year.....		14,210.00
Interest on funded debt.....	\$ 28,420.00	
Interest paid on funded debt.....	14,210.00	
Balance for the year, deficit.....		39,870.69

ANALYSIS OF EARNINGS—ELEVEN MONTHS.

From passengers.....	\$	35,740.61
From express.....		1,860.12
From mails.....		2,972.85
Total earnings from passenger department.....	\$	40,573.08
From freight.....	\$	23,669.85
From other sources, freight department.....		229.67
Total earnings from freight department.....	\$	23,899.52
Total transportation earnings.....	\$	64,472.60
Rents for use of road (one month).....		2,671.87
Income from all sources (specifying same).....		67,143.97
Total income from all sources.....	\$	67,143.97
Proportion for Iowa—all.		
Earnings per mile of road operated (eleven months).....	\$	1,111.60

ANALYSIS OF EXPENSES—ELEVEN MONTHS.

Salaries of general officers and clerks.....	\$	1,596.17
Stationery and printing.....		537.62
Outside agencies and advertising.....		500.45
Contingencies and miscellaneous.....		1,035.10
Repairs of bridges and new bridges (including culverts and cattle-guards) charged to expenses.....		2,162.26
Repairs of buildings and new buildings (charged to expenses)		1,540.72
Repairs of tools and machinery.....		741.33
Repairs of fences, road-crossings and signs.....		1,449.87
Renewal of rails and ties.....		55,161.74
Repairs of locomotives.....		3,130.86
Fuel for locomotives.....		2,481.38
Oil and waste.....		293.49
Locomotive service, salaries and wages.....		4,964.33
Repairs of passenger cars.....		3,490.22
Train service, salaries and wages.....		3,247.39
Train supplies.....		212.93
Repairs of freight cars.....		1,779.40
Loss and damage, freight and baggage, property and cattle, including losses by fire.....		179.75
Personal injuries.....		95.45
Agents and station service, salaries and wages.....		5,311.69
Station supplies.....		1,081.87
<i>Total operating expenses.....</i>	<i>\$</i>	<i>90,994.02</i>
Taxes in Iowa.....		1,810.56
<i>Total operating expenses and taxes.....</i>	<i>\$</i>	<i>92,804.58</i>
Class No. 1, maintenance of way.....	\$	60,314.59
Class No. 2, maintenance of motive power and cars.....		9,141.81
Class No. 3, conducting transportation.....		17,868.28
Class No. 4, general expenses.....		5,479.90
Total.....	\$	92,804.58

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$	92,804.58
Proportion for Iowa—all.		
• Per mile of road operated (58 miles).....	\$	1,600.08
Percentage of expenses to earnings.....		138.1
Net earnings per train mile (deficit.)		

GENERAL RECAPITULATION.

Total earnings.....	\$	67,143.97
Total receipts during the year.....	\$	67,143.97
Total operating expenses.....		92,804.58
Net earnings (deficit).....	\$	25,660.61

BALANCE SHEET.

ASSETS.

Construction account.....	\$ 553,784.27	
On account of widening gauge.....	116,000.00	\$ 669,784.27
Equipment account.....		48,727.07
Cash items.....		828.45
Profit and loss balance (if deficit).....		53,731.20
<i>Total assets</i>	\$	771,070.99

LIABILITIES.

Capital stock (common).....	\$ 187,900.00	
Capital stock (preferred).....	116,000.00	\$ 303,900.00
Funded debt.....		406,000.00
Tax aid.....		11,245.87
Unfunded debt (<i>as follows</i>):		
Notes payable.....	\$ 47,974.18	
Vouchers and accounts.....	1,951.14	49,925.32
<i>Total liabilities</i>	\$	771,070.99

MILEAGE, TRAFFIC, Etc.

Rate of speed of passenger and express trains, including stops, twenty-five miles per hour.

Rate of speed of freight trains, including stops, twelve miles per hour.

DESCRIPTION OF ROAD.

Length of main line of road from Des Moines to Callanan.....	58.00
Length of main line of road in Iowa.....	58.00
Total length of road belonging to this company.....	58.00
Aggregate length of sidings and other tracks not above enumerated.....	4.50
Same in Iowa.....	4.50
Aggregate length of track, computed as single track.....	62.50
Same in Iowa.....	62.50
Total length of steel rails in tracks.....	34
Total length of iron rails in tracks.....	24
Weight per yard, steel, 50 lbs.	
Weight per yard, iron, about 35 lbs.	
Gauge of track—Des Moines to Ames, 34 miles, 4 feet, 8½ inches.	
Gauge of track—Ames to Callanan, 24 miles, 3 feet.	

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company.....	58
Total miles of road operated by this company in Iowa.....	58
Number of stations in Iowa on all roads operated by this company...	13
Number of telegraph offices in same.....	7
Number of stations on all roads owned by this company.....	13
Same in Iowa.....	13

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	150
Same in Iowa.....	150

EQUIPMENT.

	OWNED.	TOTAL
Number of locomotives.....	5	5
Number of passenger cars.....	3	3
Number of baggage, mail, and express cars.....	3	3
Number of freight cars (basis of 8 wheels).....	51	51
Maximum weight of locomotives in working order, tons...		36
Average weight of locomotives in working order.....		32
Maximum weight of tenders full of fuel and water.....		24
Average weight of tenders full of fuel and water.....		20
Maximum weight of passenger cars.....		26
Number of mail and baggage cars.....		3
Number of 4-wheel and 8-wheel box freight cars.....		28
Number of 4-wheel and 8-wheel platform cars.....		23
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender.....	43 ft. 6 in.	
Total length of heaviest engine and tender over all.....	53 ft. 6 in.	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company?

Ans. American Express Company runs on our road, company takes freight at depots; we receive one and one-half first-class rates.

UNITED STATES MAIL.

What is the compensation paid you by the United States government for the transportation of its mails, and on what terms of service?

Ans. This company receives \$3,005.96 per annum for transporting mails.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction.....</i>	<i>\$ 669,784.27</i>
Average cost of construction per mile of road (not including sidings).....	11,548.00
Proportion of cost of construction for Iowa—all.	

COST OF EQUIPMENT.

<i>Total for equipment.....</i>	<i>\$ 46,727.07</i>
Average cost of equipment <i>per mile of road operated</i> by company in the State.....	805.64

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 716,511.34
Average cost of same per mile.....	12,353.64

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

	NO.	LENGTH.
Number pile and trestle bridges and length in Iowa....	3	170 feet.
Number of wooden bridges.....	37	2,446 feet.
Number of culverts and viaducts.....	135	675 feet.
Number of crossings of highways at grade.....	55	
Number of railroad crossings at grade (specifying each)..	1	
Chicago & Northwestern, 1 at Ames.		

RATES OF FARE.

Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents...	3.74
Average rate per ton per mile received for all freight carried, cents.	1.19
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa.....	10

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 3,500,000
Capital stock outstanding, number of shares, 3,039; amount paid in	303,900.00
Total amount outstanding as per books of the company ...	303,900.00
Total number of stockholders.....	65
Number of stockholders in Iowa.....	58
Amount of stock held in Iowa.....	\$ 54,300.00
Capital stock, per mile.....	5,224.00

DEBT.

Funded debt as follows:

First mortgage bonds due July 1, 1890, rate of interest 7 per cent.	\$ 406,000.00
Interest paid on same during year.....	\$ 14,210.00
Total amount of funded debt.....	406,000.00
Amount of unfunded debt.....	49,925.32

Total amount of debt liabilities..... \$ 455,925.32

Debt per mile.....	7,861
Capital stock per mile.....	5,224

Total stock and debt..... \$ 13,085

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Marvin Hughitt, Chicago, Illinois.
Vice-President—D. C. Blair, Belvidere, New Jersey.
Secretary—J. B. Redfield, Chicago, Illinois.
Treasurer—Wm. M. Jones, Des Moines, Iowa.
Division Superintendent—J. J. Smart, Des Moines, Iowa.
Attorney, Local—Wm. M. Jones, Des Moines, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

John I. Blair, Blairstown, New Jersey.
D. C. Blair, Belvidere, New Jersey.
Wm. M. Jones, Des Moines, Iowa.
P. M. Casady, Des Moines, Iowa.
Albert Keep, Chicago, Illinois.
M. Hughitt, Chicago, Illinois.
J. B. Redfield, Chicago, Illinois.

General offices at Des Moines, Iowa.

Date of annual meeting of stockholders, third Tuesday in May.

STATE OF ILLINOIS, }
COUNTY OF COOK. }

Marvin Hughitt, President, and J. B. Redfield, Secretary of the Des Moines & Minnesota Railroad Company, being duly sworn, depose and say that we have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)

MARVIN HUGHITT.
J. B. REDFIELD.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 2d day of October, A. D. 1880.

RALPH C. RICHARDS,
Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this fourth day of October, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT
OF THE
IOWA MIDLAND RAILWAY COMPANY,
FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	69,881.72
Total expense (including taxes).....		83,110.87
Net income (deficit).....	\$	13,229.15
Interest accrued during year.....	\$	108,000.00
Interest on funded debt.....		180,000.00
Balance for the year (deficit).....	\$	121,229.15
Amount assumed by the C. & N. W. R'y.....		110,814.56
Balance June 30, 1880 (deficit).....	\$	10,414.59

ANALYSIS OF EARNINGS.

From passengers.....	\$	27,220.26
From express and extra baggage.....		1,896.56
From mails.....		2,956.59
Total earnings from passenger department.....	\$	32,073.41
Total earnings from freight department.....		37,414.61
Total transportation earnings.....	\$	69,488.02
Miscellaneous earnings.....		393.70
Total income from all sources.....	\$	69,881.72
Proportion for Iowa, all.		
Earnings per mile of road operated.....	\$	1,010.00
Receipts from passenger trains per train mile run (43,261 miles) cents.....		74.14
Receipts from freight trains per train mile run (46,792 miles) cents.....		79.96
Total receipts from passenger and freight trains, per mile run cents.....		74.77

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 483.00
Stationery and printing.....	390.78
Printing, advertising and subscription.....	16,713.35
Outside agencies and advertising.....	626.95
Contingencies and miscellaneous.....	322.31
Repairs of bridges and new bridges (including culverts and cattle-guards), charged to expenses.....	9,245.40
Repairs of buildings and new buildings, charged to expenses.....	593.90
Repairs of tools and machinery.....	1,211.87
Repairs of fences, road-crossings, and signs.....	1,720.07
Renewal of rails—No. tons laid, 37 111 1/2.....	1,654.72
Renewal of ties—No. laid, 8,474.....	3,064.79
Repairs of road-bed and track.....	20,620.63
New locomotives and repairs, charged to expenses.....	5,001.73
Fuel for locomotives.....	4,997.34
Oil and waste.....	755.25
Locomotive service, salaries and wages.....	8,606.70
Repairs of passenger cars.....	1,226.36
Train service, salaries and wages.....	5,062.03
Train supplies.....	211.54
Repairs of freight cars.....	1,372.36
Loss and damage, freight and baggage, property and cattle, including losses by fire.....	333.85
Personal injuries.....	350.00
Agents and station service, salaries and wages.....	11,105.08
Station supplies.....	646.65
<i>Total operating expenses.....</i>	<i>\$ 79,633.31</i>
Taxes in Iowa.....	3,477.56
<i>Total operating expenses and taxes.....</i>	<i>\$ 83,110.87</i>
Class No. 1, maintenance of way.....	\$ 38,111.28
Class No. 2, maintenance of motive power and cars.....	7,600.45
Class No. 3, conducting transportation.....	32,068.44
Class No. 4, general expenses.....	5,300.60
Total.....	\$ 83,110.87

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$ 83,110.87
Proportion for Iowa, all.	
Per mile of road operated.....	\$ 1,208.00
Per train mile for passenger, freight and mixed trains (90.053 miles), cents.....	92.29
Percentage of expense to earnings.....	118.93
Net earnings per train mile, (deficit).	

GENERAL RECAPITULATION.

Total earnings.....	\$ 69,881.72
Total receipts during the year.....	\$ 69,881.72
Total operating expenses.....	83,110.87
Net earnings—(deficit).....	\$ 13,229.15

**PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.**

Grading and masonry.....	\$ 11,722.62
Bridging.....	4,086.68
Superstructure, including rails.....	11,621.44
Land, land damages and fences (right of way and cattle-guards).....	3,018.37
Passenger and freight stations, coal-sheds and water-stations, engine-houses, car sheds and turn-tables.....	55.12
Engineering, agencies, salaries and other expenses during construction.....	7,885.06
<i>Total for construction.....</i>	<i>\$ 37,889.29</i>
<i>Total expenditures charged to property account.....</i>	<i>\$ 37,889.29</i>
<i>Net addition to property account for the year....</i>	<i>\$ 37,889.29</i>

BALANCE SHEET.

ASSETS.

Construction and equipment account....	\$ 1,533,509.86
Profit and loss (if deficit).....	10,424.59
<i>Total assets.....</i>	<i>\$ 1,543,924.45</i>

LIABILITIES.

Capital stock.....	\$ 50,000.00
Funded debt.....	1,350,000.00
Due C. & N. W. R'y.....	143,924.45
<i>Total liabilities.....</i>	<i>\$ 1,543,924.45</i>

MILEAGE, TRAFFIC, Etc.

Passenger train mileage.....	43,261
Freight train mileage.....	46,792
Switching and other train mileage.....	3,411
<i>Total train mileage.....</i>	<i>93,464</i>
<i>Total number of passengers.....</i>	<i>49,507</i>
Passenger mileage, passengers carried one mile.....	920,416
<i>Total number tons freight carried.....</i>	<i>183,026</i>
Freight mileage, tons freight carried one mile.....	2,058,581
Average weight of passenger trains, exclusive of passengers, tons.....	45
Average number of cars in passenger trains.....	2½
Number of miles run by loaded freight cars east.....	216,790
Number of miles run by loaded freight cars west.....	145,498
Number of miles run by empty freight cars east.....	10,456
Number of miles run by empty freight cars west.....	81,828
Percentage of empty freight cars hauled east.....	5
Percentage of empty freight cars hauled west.....	36
Average weight of freight trains, exclusive of freight, tons...	110

Average number of cars in freight train.....	10
Miles run by passenger, mail and baggage cars east.....	44,430
Miles run by passenger, mail and baggage cars west.....	44,430
Miles run by freight cars east.....	227,246
Miles run by freight cars west.....	227,246
Rate of speed of passenger and express trains, including stops, miles per hour	25
Rate of speed of freight trains, including stops, miles per hour	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PERS. CENT.
Grain.....	33,788	25
Flour.....	798	1
Provisions (beef, pork, lard, etc.) ..	931	1
Animals	25,274	19
Other agricultural products.....	931	1
Lumber and forest products.....	44,889	383
Plaster.....	3,050	2
Other iron and castings.....	1,197	2
Stone and brick.....	6,917	5
Manufactures—articles shipped from point of production, mer- chandise, and other articles not enumerated above	15,242	11
<i>Total tons carried.....</i>	<i>133,026</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Lyons to Anamosa.....	68.80
Length of main line of road in Iowa.....	68.80
Total length of road belonging to this company.....	68.80
Aggregate length of sidings and other tracks not above enu- merated.....	4.87
Same in Iowa.....	4.87
Aggregate length of track, computed as single track.....	73.58
Same in Iowa.....	73.67
Total length of iron rails in tracks	73.67
Weights per yard, iron 50 to 60 pounds.	
Gauge of track.....	4ft. 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company	68.80
Total miles of road operated by this company in Iowa.....	68.80
Number of stations in Iowa on all <i>roads operated</i> by this com- pany	15
Number of telegraph offices in same.....	10
Number of stations on all <i>roads owned</i> by this company.....	15
Same in Iowa.....	15

EMPLOYES.

Number of persons regularly employed on all roads operated by company.....	79
Same in Iowa.....	79

EQUIPMENT.

This company owns no equipment.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and on what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company?

American Express Company, Lyons to Anamosa. Rate per diem on limited tonnage, \$6.04. Limit of pounds to be carried each day at regular per diem rates, 1,000. The express company has no care of machinery or the repairs of cars, etc. It does a miscellaneous business, restricted to lighter articles properly belonging to express business. The express company delivers its freight into this company's cars.

TRANSPORTATION COMPANIES.

The cars of all transportation companies are allowed to run over the lines of this company, paying regular rates and receiving mileage. The freight is carried in cars furnished by such transportation companies (excepting consignments less than a car load). The freight has no preference over other freight of like class.

UNITED STATES MAIL.

What is the compensation paid you by the U. S. government for the transportation of its mails, and on what terms of service?

This company receives for transporting mails, \$3,705.00, per annum. Six times each way each week.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction.....</i>	<i>\$ 1,533,509.86</i>
Average cost of construction per mile of road, not including sidings (68.80 miles)	22,289.39
Proportion of cost of construction for Iowa	1,533,509.86

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$ 1,533,509.86
Average cost of same per mile.....	22,289.29
Proportion of same for Iowa.....	1,533,509.86

BRIDGES.

Number pile and trestle bridges and length in Iowa, 7,910 feet	114
Number of crossings of highways at grade.....	92
Number of crossings of highways over railroad	1
Number of crossings of highways under railroad.....	4
Number highway bridges 18 feet above track	1
Number of railroad crossings at grade (specifying each).....	2
Number of railroad crossings under other railroads (specifying each): D. & N. W. R'y, Central Junction, Jones county.	

RATES OF FARE, ETC.

Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents.....	196
Average rate per ton per mile received for all freight carried, cents.....	182
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa.....	100

CAPITAL STOCK.

Capital stock authorized by articles of association	\$ 10,000,000.00
Capital stock issued, number of shares 500; amount paid in...	50,000.00
Total amount paid in as per books of the company.....	50,000.00
Total number of stockholders.....	8
Number of stockholders in Iowa	2
Amount of stock held in Iowa.....	\$ 200.00
Capital stock per mile.....	726.25

DEBT.

Funded debt, as follows:

First mortgage bonds due October 1st, 1900, rate of interest eight per cent	\$ 1,350,000.00
Unfunded indebtedness.....	143,924.45

Total amount of funded debt.....	1,350,000.00
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<i>Total amount of debt liabilities.....</i>	<i>\$ 1,493,924.45</i>
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Debt per mile.....	\$ 21,714.00
Stock per mile.....	726.25

<i>Stock and debt per mile</i>	<i>\$ 22,440.25</i>
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OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Albert Keep, 56 Kinzie St., Chicago, Illinois.
Vice-President—M. L. Sykes, 52 Wall St., New York.
Secretary—M. L. Sykes, 52 Wall St., New York.
Treasurer—M. L. Sykes, 52 Wall St., New York.
General Manager—Marvin Hughitt, 56 Kinzie St., Chicago, Illinois.
General Superintendent—J. G. Oliver, 56 Kinzie St., Chicago, Illinois.
Division Superintendent—John M. Whitman, Clinton, Iowa.
Chief Engineer—E. H. Johnson, 56 Kinzie St., Chicago, Illinois.
Superintendent of Telegraph—G. H. Thayer, 56 Kinzie St., Chicago, Illinois.
Auditor—J. B. Redfield, 56 Kinzie St., Chicago, Illinois.
General Passenger Agent—W. H. Stennett, 56 Kinzie St., Chicago, Ill.
General Freight Agent—H. C. Wicker, 56 Kinzie St., Chicago, Illinois.
Attorney, General—B. C. Cook, 56 Kinzie St., Chicago, Ill.

NAMES OF DIRECTORS, WITH RESIDENCE.

Albert Keep, Chicago, Illinois.
 Marvin Hughitt, Chicago, Illinois.
 M. L. Sykes, New York.
 M. M. Kirkman, Chicago, Illinois.
 J. B. Redfield, Chicago, Illinois.
 R. S. Bailey, Clinton, Iowa.
 J. S. Oliver, Chicago, Illinois.

General offices at Chicago, Illinois.

Date of annual meeting of stockholders, first Wednesday in March.

Fiscal year of the company, May 31st.

STATE OF ILLINOIS, }
COUNTY OF COOK. }

Albert Keep, President, and J. B. Redfield, Auditor of the Iowa Midland Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

[L. S. OF R. R.] (Signed)

ALBERT KEEP.
J. B. REDFIELD.

Subscribed and sworn to before me this twenty-third day of September, A. D. 1880.

[L. S.]

RALPH C. RICHARDS,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this twenty-seventh day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

MAPLE RIVER RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	51,389.39
Total expense (including taxes)	\$	685.62
Net income.....	\$	50,703.77
Interest accrued during year.....		34,720.00
Interest paid during year.....		34,702.50
Interest on funded debt.....	\$	34,720.00
Interest paid on funded debt.....		34,702.50
Dividends declared—none.		
Balance for the year, surplus.....		15,983.77
Balance at commencement of year.....	\$	40,529.76
Add entries made in profit and loss account during the year not included in the above statement.....		861.54
	\$	41,391.30
Interest falling due during year not paid.....		17.50
Floating debt during the year, increased.		
Balance at commencement of year as so charged.....		41,391.30
Balance June 30, 1880, surplus.....	\$	57,375.07

ANALYSIS OF EARNINGS.

Income from all sources (specifying same):		
Rental for use of road.....	\$	28,214.08
From other roads for business furnished them.....		18,975.50
From donations in aid of construction.....		1,441.60
From interest account.....	\$	2,758.21
Total income from all sources.....	\$	51,389.39

ANALYSIS OF EXPENSES.

Salaries of general officers.....	\$	525.00
General office expense and clerk hire.....		131.02
Stationery and printing.....		29.60

<i>Total expenses and taxes.....</i>	<i>\$</i>	<i>685.62</i>
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Class No. 4, general expenses.....	\$	685.62
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PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Account of construction of Sac City Branch Road.....	\$	74,219.12
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<i>Total for construction.....</i>	<i>\$</i>	<i>74,219.12</i>
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<i>Net addition to property account for the year.....</i>	<i>\$</i>	<i>74,219.12</i>
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SURPLUS.

Surplus at the commencement of year.....	\$	41,391.30
Surplus at the close of year...		57,875.07

The amount of surplus in hands of treasurer and assistant treasurer.....		15,430.23
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The amount in banks in New York.....	\$	3,259.63
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The amount in banks in Boston and treasurer's hands		11,910.77
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The amount in banks in Iowa.....		259.83
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The amount of its own bonds owned by company.....		119,000.00
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Amount absorbed in construction.....	\$	184,430.23
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Deduct unfunded indebtedness in excess of assets and balances not named above.....		77,055.16
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Net surplus.....	\$	57,875.07
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BALANCE SHEET.

ASSETS.

Construction account.....	\$	1,121,537.31
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Other permanent investments (<i>as follows</i>):		
--	--	--

Bonds of this company.....		119,000.00
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Cash items (<i>as follows</i>):		
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Cash.....	\$	15,430.23
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Bills receivable.....		2,406.60
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Due from companies.....		4,125.03
		21,961.86

<i>Total assets.....</i>	<i>\$</i>	<i>1,262,499.17</i>
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LIABILITIES.

Capital stock.....	\$	592,200.00
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Funded debt.....		521,500.00
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Unfunded debt (<i>as follows</i>):		
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Interest unpaid.....	\$	17.50
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Notes payable.....		89,000.00
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Vouchers and accounts.....		2,406.60
		91,424.10

Profit and loss balance (if surplus).....		57,875.07
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<i>Total liabilities.....</i>	<i>\$</i>	<i>1,262,499.17</i>
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DESCRIPTION OF ROAD.

Length of main line of road from Maple River Junction to Ma- pleton, miles.....	60.15
Length of main line of road in Iowa, miles.....	60.15
Sac City Branch, single track, Wall Lake to Sac City, miles.....	12.76
Total length of branches owned by company, miles.....	12.76
Total length of branches owned by company in Iowa, miles.....	12.76
Total length of road belonging to this company, miles.....	72.91
Total length of iron rails in track, miles.....	72.91
Weight per yard, iron, 56 lbs.	
Gauge of track, 4 feet, 8½ inches.	

ADDITIONAL QUESTIONS.

TERMS OF LEASE.

See report for year ending June 30, 1878.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction.....</i>	<i>\$ 1,121,537.31</i>
Average cost of construction per mile of road (not including sidings), 72.91 miles.....	15,382.48
Proportion of cost of construction for Iowa.....	1,121,537.31

COST OF ROAD AND EQUIPMENT.

Average cost per mile.....	\$ 15,382.48
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CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 1,000,000.00
Capital stock issued, number of shares, 6,580; amount paid in	658,000.00
Now outstanding.....	592,200.00
Total amount paid in as per books of the company.....	658,000.00
Total number of stockholders.....	124
Number of stockholders in Iowa.....	5
Amount of stock held in Iowa.....	\$ 158,600.00
Capital stock per mile.....	9,025.00

DEBT.

Funded debt as follows:

First mortgage bonds due July 1, 1897, rate of interest seven (7) per cent.....	\$ 444,500.00
Interest paid on same during year.....	\$ 32,497.50
First mortgage bonds due October 1, 1899, rate of interest six (6) per cent.....	77,000.00
Interest paid on same during year.....	\$ 2,310.00
Unfunded indebtedness.....	91,424.10
Total amount of funded debt.....	521,500.00
Amount of unfunded debt.....	91,424.10
<i>Total amount of debt liabilities.....</i>	<i>\$ 612,924.10</i>

Debt per mile of road.....	8,407
Stock per mile of road.....	9,025

<i>Total stock and debt per mile.....</i>	<i>\$ 17,432</i>
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OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Horace Williams, Cedar Rapids, Iowa.*Vice-President*—Fred. L. Ames, North Easton, Massachusetts.*Secretary*—Henry V. Ferguson, Cedar Rapids, Iowa.*Treasurer*—David P. Kimball, Boston, Massachusetts.*Assistant Treasurer*—J. Van Deventer, Cedar Rapids, Iowa.*Register of Stock*—David P. Kimball, Boston, Massachusetts.*Attorneys, General and Local*—E. S. Bailey, Clinton, Iowa; N. D. Parkhurst, Cedar Rapids, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

Fred. L. Ames, North Easton, Massachusetts.

John I. Blair, Blairstown, New Jersey.

Prince S. Crowell, East Dennis, Massachusetts.

Wm. T. Glidden, Boston, Massachusetts.

David P. Kimball, Boston, Massachusetts.

Chas. E. Vail, Blairstown, New Jersey.

Horace Williams, Clinton, Iowa.

General offices at Cedar Rapids, Iowa.

Date of annual meeting of stockholders, third Wednesday in May.

Fiscal year of the company, March 31 to April 1.

STATE OF IOWA, }
COUNTY OF LINN. }

Henry V. Ferguson, Secretary of the Maple River Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of his knowledge and belief.

(Signed) HENRY V. FERGUSON, *Secretary*.
[L. S. OF R. R.]

Subscribed and sworn to before me, this 14th day of September, A. D. 1880.

[L. S.] CHAS. H. CLARK,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

TOLEDO & NORTHWESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	8,278.22
Total expense, including taxes.....		9,438.45
Deficit.....		1,160.23
Balance for the year, deficit.....		1,160.23
Floating debt liquidated during year, amount assumed by the Chicago & Northwestern Railway Company.....		2,231.06
Balance June 30, 1880.....		1,071.43

ANALYSIS OF EARNINGS.

From passengers.....	\$	1,781.77
From express and baggage.....		49.98
From mails.....		45.00
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i>1,876.75</i>
<i>Total earnings from freight department.....</i>		<i>5,260.22</i>
<i>Total transportation earnings.....</i>	<i>\$</i>	<i>7,136.97</i>
Miscellaneous earnings.....		1,141.25
<i>Total income from all sources.....</i>	<i>\$</i>	<i>8,278.22</i>
Earnings per mile of road operated.....	\$	1,067.33
Receipts from passenger trains per train mile run.....		12.15
Receipts from freight trains per train mile run.....		34.06
Receipts from all trains per train mile run (32,236 miles).....		25.68

ANALYSIS OF EXPENSES.

Stationery and printing.....	\$	185.14
Outside agencies and advertising ..		61.80
Contingencies and miscellaneous.....		.65
Repairs and new bridges (including culverts and cattle-guards) charged to expenses.....		449.29
Repairs of buildings, charged to expenses.....		120.44
Repairs of tools and machinery.....		326.73
Repairs of fences, road-crossings, and signs.....		165.31
Repairs of road-bed and track ..		2,581.68
Repairs of locomotives, charged to expenses ..		1,292.22
Fuel for locomotives.....		702.84
Oil and waste.....		181.02
Locomotive service, salaries and wages....		1,437.99
Repairs of passenger cars.....		102.69
Train service, salaries and wages.....		483.90
Train supplies.....		20.47
Repairs of freight cars.....		111.90
Agents and station service, salaries and wages.....		812.06
Station supplies.....		270.41

<i>Total operating expenses</i>	\$	9,256.03
Taxes in Iowa		162.42
<i>Total operating expenses and taxes</i>	\$	9,438.45

Class No. 1, maintenance of way.....	\$	3,593.45
Class No. 2, maintenance of motive power and cars		1,506.81
Class No. 3, conducting transportation.....		3,908.68
Class No. 4, general expenses.....		429.51
Total	\$	9,438.45

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3, and 4</i>).....	\$	9,438.45
Proportion for Iowa—all.		
Per mile of road operated	\$	1,398.29
Per train mile for passenger, freight and mixed trains, (32,236 miles).....		61.11
Percentage of expenses to earnings.....		114.02

GENERAL RECAPITULATION.

Total earnings.....	\$	8,278.22
Total receipts during the year.....	\$	8,278.22
Total operating expenses and taxes.....		9,438.45
Net earnings—earnings above operating expenses (deficit). \$		<u>1,160.23</u>

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry.....	\$	135,571.00
Bridging.....		32,630.59
Superstructure, including rails.....		246,396.30
Land, land damages, and fences.....		16,319.66
Passenger and freight stations, coal-sheds, water-stations, engine-houses, car-sheds, turn-tables, machine-shops, including machinery and tools....		5,593.74
Engineering, agencies, salaries, and other expenses during construction.....		33,591.10
<i>Total for construction.....</i>	<i>\$</i>	<i>470,102.39</i>
<i>Total expenditures charged to property accounts</i>	<i>\$</i>	<i>470,102.39</i>
<i>Net addition to property account for the year.....</i>	<i>\$</i>	<i>470,102.39</i>

SURPLUS.

Surplus at the close of year.....	\$	1,071.43
Amount absorbed in construction.....		1,071.43

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$	514,702.39
<i>Total assets.....</i>	<i>\$</i>	<i>514,702.39</i>

LIABILITIES.

Capital stock.....	\$	44,600.00
Funded debt.....		210,000.00
Vouchers and accounts:		
Due Chicago & Northwestern Railway Company.....		259,030.96
Profit and loss balance (if surplus) income account.....		1,071.43
<i>Total liabilities.....</i>	<i>\$</i>	<i>514,702.39</i>

MILEAGE, TRAFFIC, Etc.

Freight and mixed train mileage.....	15,444
Switching and other train mileage.....	16,792
<i>Total train mileage.....</i>	<i>32,236</i>
<i>Total number of passengers.....</i>	<i>18,747</i>
Passenger mileage (local passengers carried one mile).....	51,941
<i>Total number tons freight carried</i>	<i>11,690</i>
Freight mileage (tons local freight carried one mile).....	84,002
Average weight of passenger trains (exclusive of passengers) tons.....	36
Average number of cars in passenger trains.....	2
Number of miles run by loaded freight cars east.....	34,601
Number of miles run by loaded freight cars west.....	85,172

Number of miles run by empty freight cars east.....	58,410
Number of miles run by empty freight cars west.....	11,178
<i>Total freight car mileage.....</i>	<i>189,361</i>
Percentage of empty freight cars hauled east.....	68
Percentage of empty freight cars hauled west.....	11
Average weight of freight trains (exclusive of freight) tons..	110
Average number of cars in freight train.....	10
Miles run by passenger, mail and baggage cars east.....	6,075
Miles run by passenger, mail and baggage cars west.....	6,075
Miles run by freight cars east.....	93,011
Miles run by freight cars west.....	96,350
Rate of speed of passenger, express and freight trains, including stops, miles.....	15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	7,201	61.59
Provisions (beef, pork, lard, etc.).....	7	.07
Animals.....	3,332	28.50
Coal.....	340	2.90
Manufactures—articles shipped from point of production...	16	.14
Merchandise and other articles not enumerated above.....	794	6.80
<i>Total tons carried</i>	<i>11,890</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Tama to Gladbrook.....	18.70
Total length of road belonging to this company, miles.....	18.70
Aggregate length of sidings and other tracks not above enumerated.....	1.50
Same in Iowa.....	1.50
Aggregate length of track, computed as single track.....	20.20
Same in Iowa.....	20.20
Total length of steel rails in tracks, miles.....	7.50
Total length of iron rails in tracks, miles.....	12.70
Weights per yard, steel, about 56 lbs.	
Weights per yard, iron, about 50 lbs.	
Gauge of track.....	4 ft. 8½ in.
Total miles of road operated by this company.....	18.70
Total miles of road operated by this company in Iowa.....	18.70
Number of stations in Iowa on all <i>roads operated</i> by this company.....	4
Number of telegraph offices in same.....	2
Number of stations on all <i>roads owned</i> and operated by this company.....	4
Same in Iowa.....	4

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	30
Same in Iowa.....	30

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot or at the office of such express company?
 American Express Company; pay by the 100 lbs. (special tariff); such pay-

ment includes use of cars, motive power, etc. It does a miscellaneous business, restricted to lighter articles, properly belonging to express business. The express company delivers its freight into this company's cars.

TRANSPORTATION COMPANIES.

The cars of all transportation companies are allowed to run over the lines of this company, paying regular rates, and receiving mileage. The freight is carried in cars furnished by such transportation companies (excepting consignments of less than a car load). This freight has no preference over other freight of like class.

UNITED STATES MAIL.

Contract not fixed.

COST OF ROAD AND EQUIPMENT.

<i>Total cost of construction</i>	\$	514,702.39
*Proportion of cost of construction for Iowa.....		514,702.39
Total cost of road.....		514,702.39
Average cost per mile of same per mile of road completed....		27,524.19
Proportion of same for Iowa, all.		
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.		
If any part of road was first opened for operation during the past year, state the date:		
Toledo to Garwin, 8.70 miles, January 5, 1880.		
Garwin to Gladbrook, 7.30 miles, June 7, 1880.		

BRIDGES BUILT IN IOWA DURING THE YEAR.

Twenty wooden trestle and pile bridges have been built during the year
Aggregate length about 1,900 feet.

	NO.	FEET
Number pile and trestle bridges and length in Iowa.....	21	1,935
Number of crossings of highways at grade.....	21	
Number of crossings of highways under grade.....	2	

RATES OF FARE, ETC.

Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents.....	3.43
Average rate per ton per mile received on all freight carried, cents.....	6.26
Percentage of freight originating at, and carried to, stations in Iowa, to total freight in Iowa.....	100

CAPITAL STOCK.

Capital stock authorized by articles of association..	\$	3,000,000.00
Capital stock issued, number of shares, 446; amount paid in.		44,600.00
Total amount paid in as per books of the company.....		44,600.00
Total number of stockholders.....	8	
Number of stockholders in Iowa.....	3	
Amount of stock held in Iowa.....	\$	300.00
Capital stock per mile.....		2,385.00

* Includes expenditures for construction on uncompleted road. Average cost of construction* based on 18.70 miles of road, completed road, is \$27,524.19.

DEBT.

Funded debt, as follows:

First mortgage bonds due October 1, 1929, rate of interest 6 per cent.....	\$ 210,000.00
Unfunded indebtedness due Chicago & Northwestern Railway Company.....	259,030.96
Total amount of funded debt.....	210,000.00
Amount of unfunded debt.....	259,030.96
<i>Total amount of debt liabilities.....</i>	<i>\$ 469,030.96</i>
Stock and debt.....	\$ 513,630.96
Debt per mile of road.....	25,082.00
Stock per mile of road.....	2,385.00
<i>Stock and debt per mile of road.....</i>	<i>\$ 27,467.00</i>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Albert Keep, Chicago, Ills.
Vice-President—M. Hughitt, Chicago, Ills.
Secretary—J. B. Redfield, Chicago, Ills.
Treasurer—M. M. Kirkman, Chicago, Ills.
General Manager—M. Hughitt, Chicago, Ills.
General Superintendent—J. S. Oliver, Chicago, Ills.
Division Superintendent—John M. Whitman, Clinton, Iowa.
Chief Engineer—E. H. Johnson, Chicago, Ills.
Superintendent of Telegraph—G. H. Thayer, Chicago, Ills.
Auditor—J. B. Redfield, Chicago, Ills.
General Passenger Agent—W. H. Stennett, Chicago, Ills.
General Freight Agent—C. G. Eddy, Chicago, Ills.
Attorney, General—B. C. Cook, Chicago, Ills.

NAMES OF DIRECTORS, WITH RESIDENCE.

Leander Clark, Toledo, Iowa.
 W. F. Johnson, Toledo, Iowa.
 C. C. Whitten, Toledo, Iowa.
 Albert Keep, Chicago, Ills.
 Marvin Hughitt, Chicago, Ills.
 J. B. Redfield, Chicago, Ills.
 B. C. Cook, Chicago, Ills.

General offices at Chicago, Ills.
 Date of annual meeting of stockholders, third Tuesday in September.
 Fiscal year of the company, May 31st.

STATE OF ILLINOIS, }
 COUNTY OF COOK. }

Albert Keep, President, and J. B. Redfield, Auditor of the Toledo & Northwestern Railway, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs

of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

[L. S. OF R. R.] (Signed)

ALBERT KEEP.
J. B. REDFIELD.

Subscribed and sworn to before me this 23d day of September, A. D. 1880.

[L. S.] RALPH C. RICHARDS,
Notary Public in and for Cook county, Ills.

Received and filed in the office of the Commissioners of Railroads this 27th day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

CHICAGO, ROCK ISLAND & PACIFIC R'Y CO., }
OFFICE OF THE PRESIDENT.

As stated in the historical sketch published in the Second Annual Report of the Commissioners, the Chicago, Rock Island & Pacific Railroad Company, as lessee, operated railroads in the States of Iowa, Missouri and Kansas, known as the Iowa Southern & Missouri Northern Railroad, and the Atlantic & Audubon Railroad, and, previous to June 1, 1880, had contracted to operate the Avoca, Macedonia & Southwestern Railroad, the Atlantic & Southern Railroad, and the Guthrie & Northwestern Railroad—lines in process of construction—and had become the owner of the stock of the Newton & Monroe Railroad.

On the 2d of June, 1880, the aforementioned railroad companies, by vote of a large majority of the stockholders, were consolidated with the Chicago, Rock Island & Pacific Railroad Company, under the name of the Chicago, Rock Island & Pacific Railway Company, said company assuming all the corporate and other franchises, rights and privileges and properties of each and all of said parties, and holding itself liable for all contracts, leases or obligations of each and all of the above mentioned companies.

At date of this report (June 30, 1880) the Chicago, Rock Island & Pacific Railway Company were operating, as owner or lessee, 1,311 miles of railway, with 36 miles additional under construction; and this annual report for year ending June 30, 1880, will embrace the characteristics, earnings and expenditures for all the roads owned or operated under lease by the recently consolidated Chicago, Rock Island & Pacific Railway Company.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 11,881,706.30
Total expenses, including taxes.....	6,153,900.47

Net income.....	\$ 5,728,505.83
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Rentals (specifying amount to each company):

Peoria & Bureau Valley Railroad.....	\$ 125,000	
Keokuk & Des Moines Railroad.....	141,389	
Hannibal & St. Joseph Railroad.....	18,445	
		284,834.00

Interest accrued during year.....	\$ 940,610	
Interest paid during year.....	940,610	
Interest on funded debt.....	940,610	
Interest paid on funded debt.....	940,610	940,610.00
Dividends declared, 8 per cent.....		2,097,990.00

Balance for the year, surplus.....	\$ 2,405,071.83
No floating debt.	

NOTE—Accumulated surplus of Chicago, Rock Island & Pacific Railroad Company was charged to stock of Chicago, Rock Island & Pacific Railway Company by act of consolidation taking effect June 4, 1890.

ANALYSIS OF EARNINGS.

From local passengers.....	\$ 1,768,231.55
From through passengers.....	498,225.64
From express and extra baggage.....	138,250.58
From mails.....	206,849.43
From other sources passenger department.....	97,392.56

Total earnings from passenger department.....	\$ 2,708,949.76
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From freight.....	\$ 8,371,101.94
From other sources, freight department (freight car mileage).....	84,132.07

Total earnings from freight department.....	\$ 8,455,234.01
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Total transportation earnings.....	\$ 11,164,183.77
Rents for use of road, buildings and machinery.....	169,496.35
Income from all sources, specifying same:	

Land sold.....	\$ 420,000.00	
Telegraph earnings.....	9,883.33	
Exchange, interest and discount.....	118,142.85	
		548,026.18

Total income from all sources.....	\$ 11,881,706.30
------------------------------------	------------------

Proportion for Iowa.....	\$ 6,419,405.69
Earnings per mile of road operated (1,311 miles).....	8,515.77
Receipts from passenger trains per train mile run, (1,836,810 miles).....	1.47
Receipts from freight trains per train mile run (5,405,342 miles).....	1.56
Receipts from all trains, per train mile run.....	1.54

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$	165,095.22
Legal expenses.....		85,585.00
Insurance.....		1,800.00
Stationery and printing.....		61,359.23
Outside agencies and advertising.....		38,398.40
Contingencies and miscellaneous.....		113,655.97
New bridges, including culverts and cattle-guards, charged to expenses.....		246,285.93
New buildings, charged to expenses.....		173,057.67
Repairs of fences, road-crossings and signs.....		38,765.90
Renewal of rails, number tons laid, steel 14,800.....		397,045.29
Renewal of ties, number laid, 407,569.....		204,560.78
Repairs of road-bed and track.....		665,594.25
New locomotives and repairs, charged to expenses.....		337,365.01
Fuel for locomotives.....		548,629.07
Oil and waste.....		81,749.38
Locomotive service, salaries and wages.....		376,527.80
New passenger cars, charged to expenses { 2 passenger \$7,000.00 2 baggage.. 3,000.00		
General repairs of passenger cars.....		93,434.01
		<hr/>
Passenger train service, salaries, wages, and supplies.....		103,434.01
Mileage passenger cars, debit balances.....		149,111.21
New freight cars, charged to repairs—141 new freight cars built at \$450 each.....		986.21
Repairs of freight cars.....		<hr/>
		404,895.26
		<hr/>
Freight train service, salaries, wages and supplies.....		468,345.26
Mileage freight cars, debit balances.....		312,428.38
Telegraph expenses, maintaining line.....		149,862.89
Loss and damage, freight and baggage.....		8,869.39
Loss and damage, property and cattle, including losses by fire		17,580.69
Personal injuries.....		25,884.66
Agents and station service, salaries and wages.....		40,368.54
Station supplies.....		765,657.42
Bridge tolls, Missouri River.....		77,784.91
		<hr/>
		90,913.14
<i>Total operating expenses</i>	\$	<hr/>
		5,896,641.61
Taxes in Iowa.....		139,591.46
Taxes in other States.....		116,967.40
		<hr/>
<i>Total operating expenses and taxes</i>	\$	<hr/>
		6,153,200.47
		<hr/>
Class No. 1, maintenance of way.....	\$	1,725,299.82
Class No. 2, maintenance of motive power and cars.....		909,144.28
Class No. 3, conducting transportation.....		2,846,303.69
Class No. 4, general expenses.....		672,452.68
		<hr/>
Total.....	\$	6,153,200.47

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$	6,153,200.47
Proportion for Iowa.....	\$	3,534,090.28
Per mile of road operated.....		4,693.51
Per train mile for passenger, freight and mixed trains		.85
Percentage of expenses to earnings.....		55
Net earnings per train mile (7,242,152 miles) cents.....		69.2

GENERAL RECAPITULATION.

Total earnings.....	\$	11,164,183.77
Total receipts during the year.....	\$	11,881,706.30
Total operating expenses.....		6,153,200.47
Net earnings—earnings above operating expenses.....	\$	5,010,983.30
Total receipts above operating expenses.....	\$	5,728,505.83
Percentage of net earnings to stock and debt.....		8.8
Percentage of net earnings to cost of road and equipment.....		9.3

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry.....	\$	126,878.70
Bridging.....		48,028.09
Superstructure, including rails.....		78,685.71
Land, land damages and fences.....		39,848.53
Passenger and freight stations, coal-sheds, water-stations, engine-houses, car-sheds and turn-tables.....		33,958.61
Machine shops, including machinery and tools.....		23,611.70
Engineering, agencies, salaries and other expenses during construction.....		7,761.98
Purchase of other roads (<i>specifying same</i>) and all particulars:		
A tchison branch of C. & S. W. R'y.....		97,277.45
Newton & Monroe Railroad.....		85,000.00
Reducing grades and ballasting track.....		76,199.22
Construction—branch railroads.....		307,623.35
Double track extension.....		223,865.48
Total for construction.....	\$	1,148,741.82
Locomotives, number.....	20	
Parlor, sleeping and dining cars, number.....	1	
Passenger, mail and baggage cars.....	15	
Freight and other cars.....	785	
Total for equipment.....	\$	554,148.84
Total expenditures charged to property accounts.....	\$	1,702,890.66

NOTE—the capital stock of the Chicago, Rock Island & Pacific Railroad Company represented six hundred and seventy miles of railroad and appurtenant property. The capital stock of the Chicago, Rock Island & Pacific Railway Company represents the interests and titles conveyed by the several parties to the consolidation to the new company in and to thirteen hundred and eleven miles of railroad and appurtenant property, and other assets. The capital stock of the consolidated company was issued for property acquired by the consolidation, and has not been increased since the organization of the company.

SURPLUS.

Surplus at the commencement of year.....\$ 7,779,893.44

NOTE—Stock and bonds of other railroad companies representing surplus were, during the year, distributed to the stockholders of the Chicago, Rock Island & Pacific Railroad Company. The remainder of assets, representing surplus, was transferred by the consolidation to the Chicago, Rock Island & Pacific Railway Company, as was all other property of its constituents, and is, with the property so transferred, represented by the new stock of said company.

BALANCE SHEET.

ASSETS.

Construction account.....	\$ 47,916,169.07
Equipment account.....	6,088,651.33
Stock of leased and connecting roads.....	2,271,690.03
Cash items (<i>as follows</i>):	
Cash.....	\$ 469,286.37
Bills receivable.....	550,000.00
Due from agents and companies.....	840,860.79
	<hr/>
	1,360,147.16
Other assets (<i>as follows</i>):	
Materials and supplies.....	215,072.81
	<hr/>
<i>Total assets</i>	\$ 57,851,730.40

LIABILITIES.

Capital stock.....	\$ 41,980,000.00
Funded debt.....	15,000,000.00
Vouchers and accounts.....	533,621.23
Profit and loss balance (if surplus).....	358,109.17
	<hr/>
<i>Total liabilities</i>	\$ 57,851,730.40

PRESENT AND CONTINGENT LIABILITIES NOT INCLUDED IN THE BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road (specifying same):	
Keokuk & Des Moines bonds, payment of interest at 5 per cent guaranteed.....	\$ 2,750,000.00

MILEAGE, TRAFFIC, Etc.

Passenger train mileage.....	183,681,000
Freight train mileage.....	540,534,200
Switching train mileage.....	116,911,900
Other train mileage.....	66,262,200
Total train mileage	<hr/> 907,389,300
Number of special ticket passengers.....	688,610
Number of local passengers.....	1,202,858
Number of through passengers.....	57,132
<i>Total number of passengers</i>	<hr/> 1,948,601
Local passenger mileage (passengers carried one mile).....	61,928,455
Through passenger mileage (passengers carried one mile).....	23,102,432
Number tons of local freight carried.....	2,615,859
Number tons of through freight carried.....	454,741
<i>Total number tons freight carried</i>	<hr/> 3,070,600
Freight mileage (tons freight carried one mile).....	688,131,734
Average weight of passenger trains (exclusive of passengers), tons.....	150
Average number of cars in passenger trains.....	5.56
Number of miles run by loaded freight cars east.....	36,056,723
Number of miles run by loaded freight cars west.....	32,048,236
Number of miles run by empty freight cars east.....	8,082,819
Number of miles run by empty freight cars west.....	12,203,938

Percentage of empty freight cars hauled east	18
Percentage of empty freight cars hauled west	28
Average weight of freight trains, exclusive of freight, tons...	230
Average number of cars in freight train	21
Average number of persons employed on train	5
Miles run by passenger, mail and baggage cars, east and west..	9,145,962
Miles run by freight cars east	44,119,542
Miles run by freight cars west	44,252,174
Mileage local passengers east	28,587,089
Mileage local passengers west	33,341,366
Mileage through passengers east	8,080,877
Mileage through passengers west	15,021,555
All freight, both ways, tons	688,181,734
Rate of speed of passenger and express trains, including stops, miles	22 to 25
Rate of speed of freight trains, including stops, miles	10 to 15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	907,201	29.5
Flour	18,128	.6
Provisions—beef, pork, lard, etc.	43,989	1.4
Animals	321,696	10.5
Other agricultural products	134,323	4.4
Lumber and forest products	481,389	15.7
Coal	425,665	13.8
Plaster	25,633	.9
Salt	29,730	1
Railroad iron—iron and steel rails and castings	184,173	.6
Oil	18,400	.6
Stone and brick	81,839	2.7
Manufactures—articles shipped from point of production	31,986	1
Merchandise and other articles not enumerated above	366,450	11.9
<i>Total tons carried.</i>	<i>3,070,600</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Chicago to council Bluffs..	500.25
Length of main line of road in Iowa, miles	318
Length of main line of road in Illinois, miles	182.25
Length of double track on main line	88.20
Same in Iowa	3.70
Branches owned by the company:	
Oskaloosa branch, single track, length	128.90
Southwestern branch, single track, length	300.10
Indianola & Winterset branch, single track, length	48.25
Audubon & Lewis branch, single track, length	33.50
Harlan branch, single track, length	11.75
Monroe branch, single track, length	17.00
South Chicago branch, single track, length	9.00
Total length of branches owned by company, miles ..	547.80
Total length of branches owned by company in Iowa, miles..	368.70
Total length of branches in Illinois	9
Total length of branches owned by company in Missouri, miles	168.10
Total length of branches owned by company in Kansas	2
Total length of road belonging to this company, miles	1,048.05
*Aggregate length of sidings and other tracks not above enumerated	218.30
*Same in Iowa	113.87

*Includes sidings on leased roads.

Aggregate length of track, computed as single track.....	1,354.55
Same in Iowa.....	804.27
Total length of steel rails in tracks.....	823.00
Total length of iron rails in tracks, including sidings.....	794.50
Weights per yard, steel 60 pounds.	
Weights per yard, iron 56 pounds.	
Gauge of track.....	4 ft. 8½ in.
Steel rails in Iowa roads owned, miles.....	448
Steel rails in Iowa roads leased (K. & D. M.) miles.....	35
Iron rails in Iowa roads owned, miles.....	337.21
Iron rails in Iowa roads leased (K. & D. M.) miles.....	142.56

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length in miles of each:

Peoria & Bureau Valley Railroad, miles.....	46.75	
Keokuk & Des Moines Railroad.....	162.20	
Branch of Hannibal & St. Jo. from Cameron to Kansas City.....	54.00	
Total length of above roads.....		262.95
Total length of above roads in Iowa.....	162.20	
Total length of above roads in Illinois.....	46.75	
Total length of above roads in Missouri.....	54.00	
Total miles of road operated by this company.....		1,311.00
Total miles of road operated by this company in Iowa.....		848.90
Number of stations in Iowa on all roads operated by this com- pany.....		129
Number of telegraph offices in same.....		100
Number of stations on all roads owned by this company.....		180
Same in Iowa.....		101

EMPLOYES.

Number of persons regularly employed on all roads operated by company.....	6,742
Same in Iowa.....	3,877

EQUIPMENT.

	LEASED.	OWNED.	TOTAL.
Number of locomotives.....	18	258	276
Number of passenger cars.....	11	88	99
Number of baggage, mail and express cars.....	6	34	40
Number of parlor or sleeping cars.....	2	15	17
Number of dining cars.....		4	4
Number of freight cars, basis of 8 wheels.....	447	5,969	6,416
Number of other cars, gravel, hand and truck cars.....	84	547	631
Maximum weight of locomotives in working order, pounds.....			80,500
Average weight of locomotives in working order.....			60,000
Maximum weight of tenders full of fuel and water.....			50,000
Average weight of tenders full of fuel and water.....			44,000
Maximum weight of passenger cars.....			46,000
Average weight of passenger cars.....			40,500
Number of mail and baggage cars.....			34
Number of 8-wheel box freight cars.....			3,719
Number of 8-wheel platform cars.....			1,408
Length of heaviest engine and tender, from center of forward truck- wheel of engine to center of rear wheel of tender, in feet and inches.....			43, 2
Total length of heaviest engine and tender over all.....			54

†Includes rails in tracks of leased roads.

Number of locomotives equipped with train-brake.....	54
Kind of brake, Westinghouse air brake.	
Number of cars equipped with train-brake.....	165
Kind of brake, Westinghouse air brake.	
Number of passenger cars with Miller platform and buffer.....	102
All lines operated are furnished with telegraph facilities.	
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.	
If any part of road was first opened for operation during the past year, state the date. Atlantic to Lewis, January 1.	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

United States Express Company do the usual express business, loading and unloading their own freight in the cars furnished by the railway company, and paying a rate equal to double first-class rates.

TRANSPORTATION COMPANIES.

Cars of all "color lines" (so called) are run on this road, but have no preference in speed or rates over freight in this company's cars. No contracts.

SLEEPING CARS.

Sleeping cars are run by Pullman Palace Car Company; rates \$2.00 per double berth. Dining cars are run by railway company; rates 75 cents per meal.

The Pullman Palace Car Company have purchased one-half interest in the sleeping cars owned formerly by this railway company, and the net earnings, after paying current expenses, are divided equally between railway and Pullman companies.

U. S. MAIL.

Rates vary on different routes for transporting the mails, and are based on weight of mail carried. Weights are taken by post-office agents. Total compensation last year \$206,849.43. No contract.

LANDS—CONGRESSIONAL GRANT.

Number of acres of land already received from congressional grants.....	550,193.51
Number of acres yet to inure from congressional grants. Uncertain, but small.	
Average price at which these lands are offered for sale.....\$	8.00
Average price at which these lands have been sold or contracted.....	7.90
Number of acres sold.....	371,854.76
Amount received from sales, including bills receivable.....\$	2,944,374.72
Received from forfeited contracts, including interest on deferred payments.....	9,228.45
Gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, including interest.....	2,166,273.68

LOCAL AID IN BUILDING ROAD.

Audubon branch.....	\$ 6,617.40
Harlan branch.....	23,913.54

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i> (as per balance sheet) \$	47,916,169.07
Average cost of construction per mile of road, not including sidings (1,048 miles).....	45,721.53
Proportion of cost of equipment for Iowa (65½ per cent)	31,385,090.74

COST OF EQUIPMENT.

Unable to give details.

<i>Total for equipment</i>	\$ 6,088,651.38
Average cost of equipment <i>per mile of road operated</i> by company in the State.....	4,697.37
Proportion of cost of equipment for Iowa.....	3,988,066.62

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 54,004,820.40
Average cost of same per mile.....	51,531.31
Proportion of same for Iowa.....	35,373,157.36

NOTE—The above includes cost of the various railroads forming the new consolidated company as they stand charged on the books of the Chicago, Rock Island & Pacific Railway Company, July 1, 1880.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

NUMBER.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Number 5.....	Trussed.....	Wood.....	904 feet.....	1879-1880.
Number 3.....	Trussed.....	Iron.....	883 feet.....	1879-1880.
Number 43.....	Trestle.....	Wood.....	4,323 feet.....	1879-1880.
Number 118.....	Pile.....	Wood.....	6,509 feet.....	1879-1880.

	NO.	FEET.
Number pile and trestle bridges in Iowa.....	1,438	103,840
Number of spans of bridges of 100 feet and upward.....	78	12,509
Number of iron bridges, aggregate length.....	9	2,335
Number of combination bridges, length.....	9	2,803
Number of wooden bridges, length.....	68	9,012
Number of stone culverts and viaducts.....	145	
Number of crossing of highways at grade.....	936	
Number of crossings of highways over railroads.....	20	
Number of crossings of highways under railroads.....	32	
Number of highway bridges 18 feet above track.....	20	
Number of crossings at which gates or flagmen are maintained.....	14	
Number of railroad crossings at grade.....	12	
Number of railroad crossings over other railroads (specifying each):		
Burlington, Cedar Rapids & Northern at Iowa City.		
Davenport & Northwestern at Davenport.		
Number of railroad crossings under other railroads (specifying each):		
Central Iowa at Oskaloosa.		

RATES OF FARE, Etc.

Average rate of fare per mile for passengers on roads operated by this company, cents	2.90
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents.....	2.40
Average rate of fare per mile for special ticket passengers cents	1.80
Average rate of fare per mile <i>received all</i> passengers, cents...	2.80
Average rate of local freight per ton per mile on roads operated by this company, cents	1.78
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads, cents.....	1.02
Average rate per ton per mile received for all freight carried, cents.....	1.31
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa	13

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 50,000,000
Capital stock authorized by vote of company.....	41,960,000
Capital stock issued, number of shares 390,512; amount paid in	39,051,200
Capital stock paid in on shares not issued, number shares 29,088.....	2,906,800
Number of stockholders	1,725
Number of stockholders in Iowa.....	11
Amount of stock held in Iowa, shares.....	1,277
Capital stock per mile.....	\$ 40,000

DEBT.

Funded debt as follows:

First mortgage bonds, due 1917, rate of interest 6 per cent....	\$ 10,000,000
Interest paid on same during year.....	\$ 590,610
Chicago & Southwestern bonds, due 1899, rate of interest 7 per cent.....	5,000,000
Interest paid on same during year.....	\$ 350,000
Total amount of funded debt.....	15,000,000
<i>Total amount of debt liabilities.....</i>	<i>\$ 15,000,000</i>
Amount of debt per mile of road.....	\$ 14,312
Amount of stock per mile of road.....	40,000
<i>Stock and debt per mile.....</i>	<i>\$ 54,312</i>

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING
EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1879.					
July	26 J. A. McKenna	Citizen	Des Moines	Death	Catching a ride. His own fault.
July	29 Wm. Fierner	Citizen, boy	Guthrie	Arm broken	Playing on cars, slipped and fell to the ground. His own fault.
July	31 H. Fisher	Passenger	Grinnell	Three fingers taken off	Getting off train before it came to a stop. His own fault.
August	3 George Sheffer	Citizen	Oxford	Death	Sleeping on track while drunk. His own fault.
August	12 P. Hrehman	Citizen	Wilton	Death	Sleeping on track while drunk. His own fault.
August	29 Unknown	Citizen	Wilton	Death	Sleeping on track while drunk. His own fault.
September	11 W. McAdan	Citizen	Victor	Arm broken	Stealing a ride; getting off train while in motion. His own fault.
September	24 T. Larins	Citizen	Ottumwa	Death	Lying on track. His own fault.
October	1 Godfrey Siegel	Citizen	South Amana	Death	Walking on track. His own fault.
October	1 J. Boardman	Employee	Atlando	Loss of right arm	Getting on train while in motion. His own fault.
October	28 Wm. Striller	Employee	Pella	Death	Fell from train. Accident.
November	18 C. Engles	Employee	Stuart	Arm broken	Arm caught in belting in machine shop. Accident.
November	24 L. Thomas	Citizen	Des Moines	Rib broken	Crossing track ahead of train. His own fault.
December	2 F. McClintock	Citizen, boy	Muscatine	Left leg cut off	Playing about steps of cars; fell while train was moving. His own fault.
December	15 A. Jones	Employee	Newton	Death	Locomotive boiler exploded. Accident.
December	15 D. Fitzsimmons	Employee	Newton	Death	Locomotive boiler exploded. Accident.
December	23 E. F. Dorritt	Employee	New Clifton	Loss of right arm	Coupling cars. Accident.
1880.					
January	2 Geo. Balch	Citizen	Davenport	Death	Standing on side track between cars; switch engine backed in and he fell under cars. His own fault.
January	10 A. G. Wheaton	Citizen	Grinnell	Death	Climbing between two cars in freight train; fell under car. His own fault.
January	16 F. Larson	Employee	Avoca	Death	Bank of gravel pit caved in on him. Accident.
February	18 F. Funson	Citizen	Fairfield	Left leg broken	Driving across track; was struck by train. His own fault.
February	20 Geo. McKnight	Employee	Victor	Rupture of lung	Fell off hand car; his hands slipped from lever in consequence of the clumsy mittens he wore. His own fault.

ACCIDENTS TO PERSONS IN IOWA—CONTINUED.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
February	21 Jos. McCray	Citizen	Anita	Death	Fell from flat car; he was unloading car while it was being switched. Accident.
February	22 Jerry Reedy	Citizen	Neola	Death	Attempt to get on moving freight train while drunk. His own fault.
March	3 Geo. Schaffer	Citizen	Fairfield	Death	Supposed to have been trying to steal a ride. His own fault.
March	4 W. Hobbs	Employee	Tiffin	Death	Struck by top of bridge while on top of car. Accidental.
March	12 J. Bunting	Employee	Walnut	Loss of 2 fingers	Coupling cars. Accidental.
March	13 G. W. Gillilan	Employee	Olio	Death	Fell in front of moving car and was run over. Accident.
March	19 F. F. Driscoll	Employee	Avoca	Loss of two fingers	Coupling cars. Accident.
March	30 W. Dunlay	Employee	Libertyville	Arm taken off	Fell from top of train. Accident.
April	3 John Shehan	Citizen	Colfax	Death	Walking on track while drunk. His own fault.
April	5 A. Woodruff	Citizen	Des Moines	Death	Walking on track while drunk. His own fault.
April	15 D. H. Walker	Employee	Council Bluffs	Right leg and left thumb off	Getting on caboose while the train was in motion; fell beneath the wheels. His own fault.
May	5 John Guy	Employee	Des Moines	Loss of finger	Coupling cars. His own fault.
May	18 P. Martinson	Employee	Council Bluffs	Loss of right leg	Hanging to side of stock car; was knocked off by freight house platform. His own fault.
May	20 J. C. Overman	Employee	Iowa City	Death	Fell from top of freight train while in motion. Accident.
May	21 D. McClure	Employee	Avoca	Loss of finger	Coupling cars. Accident.
May	30 Wm. Hoag	Citizen, boy	Avoca	Fish torn from leg	Trespassing on turn-table. His own fault.
June	5 M. Delaney	Employee	Ottumwa	Death	Pulling pin and fell beneath car. Accident.
June	13 S. Sample	Citizen	Eldon	Death	Slept on track. His own fault.
June	14 W. Murphy	Employee	Des Moines	Death	Fell between cars while pulling pin. Accident.
June	14 D. McKibben	Employee	Des Moines	Death	Coupling cars. His own fault.
June	19 J. L. Meyers	Citizen	Marne	Death	Asleep on track. His own fault.
May	14 H. Berwin	Passenger	Marango	Death	Supposed to have had the delirium tremens, and jumped from car while train was at full speed. His own fault.
May	31 John Rude	Employee	Brooklyn	Finger crushed	Coupling cars. Accident.

RECAPITULATION OF ACCIDENTS.

Killed—	Passengers—	from causes beyond their control.....	1
		misconduct or want of caution	1
	Employees—	from causes beyond their control.....	9
		from misconduct or want of caution	1
	Others—	stealing rides.....	3
		trespassing, on track, etc.	11
		<hr/>	
	<i>Total killed.....</i>		26
Injured—	Passengers—	misconduct or want of caution	1
	Employees—	from causes beyond their control.....	7
		misconduct or want of caution.....	5
	Others—	stealing rides.....	3
		trespassing, on track, etc.....	3
		<hr/>	
	<i>Total injured</i>		19

OFFICERS OF COMPANY, WITH LOCATION OF OFFICES.

President—Hugh Riddle, Chicago Illinois.

Vice-Presidents—First, David Dows, New York; second, R. R. Cable, Rock Island, Illinois.

Secretary and Treasurer—F. H. Tows, New York.

Local Treasurer—W. G. Purdy, Chicago, Illinois.

General Manager—R. R. Cable, Chicago, Illinois.

General Superintendent—A. Kimball, Davenport, Iowa.

Assistant General Superintendent—A. Manvel, Chicago, Illinois.

Division Superintendents—H. F. Royce, Des Moines, Iowa; John Givin, Keokuk, Iowa; George F. Walker, Trenton, Missouri.

Division Engineers—H. A. Parker, Chicago, Illinois, and B. B. Brayton, Davenport, Iowa.

Superintendent of Telegraph—A. R. Swift, Chicago.

Auditor—C. F. Jilson, Chicago, Illinois.

General Passenger Agent—E. St. John, Chicago, Illinois.

General Freight Agent—W. M. Sage, Chicago, Illinois.

Attorney—Thos. F. Withrow, Chicago, General Solicitor.

Freight Traffic Manager—John T. Sanford, Chicago, Illinois.

NAMES OF DIRECTORS, WITH RESIDENCE.

David Dows, New York.

Francis H. Tows, New York.

A. G. Dulman, New York.

James R. Cowing, New York.

Sidney Dillon, New York.

Jay Gould, New York.

R. P. Flower, New York.

Benjamin Brewster, New York.

W. L. Scott, Erie, Pennsylvania.

Hugh Riddle, Chicago, Illinois.

H. H. Porter, Chicago, Illinois.

R. R. Cable, Rock Island, Illinois.

General offices at Chicago, Illinois; stock transfer office, New York City.

Date of annual meeting of stockholders, first Wednesday in June.

Date of annual meeting of stockholders, in Fiscal year of the company ends March 31.

STATE OF ILLINOIS, }
COUNTY OF COOK. }

Hugh Riddle, President, and W. G. Purdy, Local Treasurer of the Chicago, Rock Island & Pacific Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)
[L. S. OF R. R.]

HUGH RIDDLE.
W. G. PURDY.

Subscribed and sworn to before me, this 15th day of September, A. D. 1880.
[L. S.] J. R. HAMMOND, *Notary Public*.

Received and filed in the office of the Commissioners of Railroads, this 16th day of September, 1880. E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

SAINT PAUL & SIOUX CITY RAILROAD COMPANY,

FOR THE NINE MONTHS ENDING JUNE 30, 1880.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA LINE, }
ST. PAUL, MINNESOTA, October 2, 1880.

The St. Paul & Sioux City, Sioux City & St. Paul, and Worthington & Sioux Falls Railroads were consolidated October 1, 1879, forming the present St. Paul & Sioux City Railroad; therefore I have compiled this report from the time of consolidation only.

*The reports for the old roads for the three months, to October 1, 1879, will be furnished you separately by the proper officers of those companies.

The figures called for in your report blanks have been supplied as fully and as completely as it is possible for us to give them. Owing to the consolidation and changes in accounts, we are not able to do as well in the way of statistics as we hope to do in the future.

C. D. W. YOUNG, *Auditor.*

Note.—This report covers the St. Paul & Sioux City Railroad and branches east of the Missouri River (except branch St. Paul to Stillwater). The construction and operating accounts of the proprietary roads in Nebraska are kept separately and are not included.

*The companies referred to in this paragraph made no report, and hence we are without data concerning them.—COMMISSIONERS.

GENERAL EXHIBIT FOR NINE MONTHS.

Total earnings	\$	876,301.88
Total expense (including taxes)		666,942.76
Net income	\$	209,359.12
Rentals (specifying amount to each company):		
Illinois Central Railroad Company	\$	9,000.00
Interest accrued during year		187,044.11
Interest paid during year	\$	115,704.11
Interest on funded debt		185,400.00
Interest paid on funded debt		114,060.00
Interest on other debt		1,644.11
Interest paid on other debt		1,644.11
Balance for the year (surplus)		13,315.01
Deduct entries made in profit and loss account during the nine months not included in the above statement		117,641.01
Interest falling due during year not paid	\$	71,340.00
Balance June 30, 1880, deficit		104,328.00

ANALYSIS OF EARNINGS.

From passengers	\$	194,190.52
From express and extra baggage		13,483.48
From mails		18,192.85
From other sources, passenger department		900.00
<i>Total earnings from passenger department</i>	<i>\$</i>	<i>226,766.85</i>
<i>Total earnings from freight department.</i>	<i>\$</i>	<i>637,983.44</i>
<i>Total transportation earnings</i>	<i>\$</i>	<i>864,700.29</i>
Miscellaneous earnings		11,601.59
Income from elevators		4,397.07
<i>Total income from all sources</i>	<i>\$</i>	<i>880,698.95</i>
Proportion for Iowa	\$	151,003.76
Earnings per mile of road operated (433.44 miles)		2,021.74
Receipts from passenger trains per train mile run (187,623 miles)		1.20.86
Receipts from freight trains per train mile run (495,196 miles)		1.28.82
Receipts for all trains per train mile run (682,819 miles)		1.27

ANALYSIS OF EXPENSES.*

Salaries of general officers and clerks.....	\$ 23,199.19
Legal expenses.....	36.50
Insurance.....	3,953.61
Stationery and printing.....	6,724.49
Outside agencies and advertising.....	1,181.54
Contingencies and miscellaneous.....	5,090.96
Repairs of bridges (including culverts and cattle-guards)....	16,025.97
Repairs of buildings.....	15,427.25
Repairs of fences, road-crossings and signs.....	4,436.67
Renewals of rails, ties, and repairs of road-bed and track	185,723.90
Repairs of locomotives.....	87,649.79
Fuel for locomotives.....	79,798.74
Water supply.....	2,351.04
Oil and waste.....	5,406.15
Locomotive service, salaries and wages.....	48,114.71
Repairs of cars.....	63,826.35
Shop incidentals and repairs of tools and machinery.....	11,352.90
Passenger and freight train service, salaries, wages and supplies.....	50,415.54
Mileage cars (credit balances).....	1,232.97
Telegraph expenses.....	473.06
Loss and damage, freight and baggage.....	1,156.38
Loss and damage, property and cattle, including losses by fire	3,951.76
Personal injuries.....	1,447.60
Agents and station service, salaries and wages.....	67,907.10
Station supplies.....	3,992.99
<i>Total operating expenses</i>	<i>\$ 638,361.22</i>
Taxes in Iowa (estimated).....	6,621.14
Taxes in other States (estimated).....	21,960.40
<i>Total operating expenses and taxes</i>	<i>\$ 666,942.76</i>
Class No. 1, maintenance of way.....	\$ 221,618.79
Class No. 2, maintenance of motive power and cars.....	112,829.04
Class No. 3, conducting transportation.....	263,782.10
Class No. 4, general expenses.....	68,717.83
Total.....	\$ 666,942.76

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3, and 4</i>).....	\$ 638,361.22
Proportion for Iowa (estimated 16.078 per cent). \$	102,635.72
Per mile of road operated (433.44 miles).....	1,472.78
Per train mile for passenger, freight and mixed trains (682,819 miles), cents.....	93.49
Percentage of expenses to earnings.....	72.84
Net earnings per train mile (682,819 miles), cents.....	34.84

* The total is correct, but the distribution is in some cases approximate; in most of the items it is actual.

GENERAL RECAPITULATION.

Total earnings	\$ 876,801.88
Total operating expenses	666,942.76
Net earnings—earnings above operating expenses.....	<u>\$ 209,859.12</u>

Percentage of net earnings to stock and debt, 1.7 per cent.

Percentage of net earnings to cost of road and equipment, 1.7 per cent.

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE NINE MONTHS ENDING JUNE 30, 1880.

Steel rails (cost over iron).....	\$ 7,423.98
St. Paul shop grounds.....	55,918.64
New side tracks.....	2,724.30
Bridges (cost of iron over wood).....	2,300.00
Buildings.....	783.20
Trees and sloping.....	15.40
Furniture and fixtures.....	160.00
Henderson highway.....	200.25
Engineering property.....	279.95
Bond account (cost of new stock and bonds).....	4,759.78
Tools.....	419.63
St. Paul stock yards.....	3,987.53
Prince Street yard.....	7,846.17
Prince Street freight house.....	684.17
New general office.....	14,253.90
<i>Total for construction.....</i>	<u>\$ 101,656.90</u>
Freight and other cars.....	\$ 6,439.27
<i>Total for equipment.....</i>	<u>6,439.27</u>
<i>Total expenditures charged to property accounts.....</i>	<u>\$ 108,096.17</u>
<i>Net addition to property account for the year.....</i>	<u>\$ 108,096.17</u>

SURPLUS.

Deficit at the close of year.....	\$ 104,326.00
The amount invested in railroad bonds, the number of bonds and par value of each, the name of each road and the amount invested in the bonds of each:	
St. Paul, Stillwater & Tay Falls R. R. depot bonds (60 bonds, par value \$500.00 each).....	31,573.50
The amount of its own stock or bonds owned by company....	480,000.00
Amount absorbed in cost of road and equipment.....	13,243,078.36
Amount in material and balances from other roads.....	76,921.64

BALANCE SHEET.

ASSETS.

Construction account.....	\$	12,454,522.60	
Equipment account.....		896,661.93	
Other permanent investments (<i>as follows</i>):			
Stock of St. Paul Union Depot Co.....	\$	14,700.00	
Bonds of St. Paul & Sioux City R. R. Co....		480,000.00	
Bonds of St. Paul, Stillwater & Tay Falls R.			
R. Co.....		31,573.50	526,273.50
Cash items (<i>as follows</i>):			
Cash in hands of local treasurer and pay-			
master and treasurer.....		75,780.38	
Due from agents and companies, etc....		591,694.87	667,475.25
Other assets (<i>as follows</i>):			
Materials and supplies.....			246,178.89
Profit and loss balance (if deficit).....			104,328.00
<i>Total assets</i>	\$	14,895,428.17	

LIABILITIES.

Capital stock.....	\$	9,200,000.00	
Funded debt.....		4,600,000.00	
Unfunded debt (<i>as follows</i>):			
Interest unpaid.....	\$	71,840.00	
Notes payable.....		665,464.97	
Vouchers and accounts.....		358,623.20	1,095,428.17
<i>Total liabilities</i>	\$	14,895,428.17	7

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	187,623
Freight train mileage.....	496,196
Switching mileage.....	93,087
Other train mileage.....	79,889
<i>Total train mileage</i>	856,795
<i>Total number of passengers</i>	92,189
<i>Total number tons freight carried</i>	275,154,111
Rate of speed of passenger and express trains, including stops,	
miles.....	21
Rate of speed of freight trains, including stops, miles.....	11

DESCRIPTION OF ROAD.

	MILES.
Length of main line of road from St. Paul to Le Mars	244.77
Length of main line of road in Iowa.....	57.25
Branches owned by company:	
Luverne to Doon, single track.....	28.00
Sioux Falls Junction to Sioux Falls	58.67
Heron Lake to Woodstock.....	44.00
Lake Crystal to Blue Earth	34.00
Total length of branches owned by company.....	164.67
Total length of branches owned by company in Iowa	17.44
Total length of road belonging to this company	409.44
Aggregate length of sidings and other tracks not above enumerated.	28.74
Same in Iowa.....	3.96
Aggregate length of track, computed as single track.....	462.18
Same in Iowa.....	74.69
Total length of steel rails in tracks in Iowa.....	6.09
Weights per yard, steel, 50 pounds.	
Weights per yard, iron 50 pounds.	
Gauge of track, feet and inches.....	4, 8½

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:

Illinois Central track, Le Mars to Sioux City, length, miles	24.00
Total length of above road	24.00
Total miles of road operated by this company.....	433.44
Total miles of road operated by this company in Iowa.....	98.69
Number of stations in Iowa on all <i>roads operated</i> by this company,	12
Number of stations on all <i>roads owned</i> by this company in Iowa...	10

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives	35	35
Number of passenger cars	15	15
Number of baggage, mail and express cars.....	17	17
Number of parlor or sleeping cars.....	3	3
Number of freight cars, basis of 8 wheels.....	1,657	1,657
Number of other cars (caboose)		29

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The American Express Company pays one and one-half times first class rates and receive, transport and deliver all our money and other valuable packages free. We take their freight at the depot.

TRANSPORTATION COMPANIES.

No freight or transportation companies run on our road.

SLEEPING CARS.

Sleeping cars owned by the company are run on through passenger trains; a charge of \$1.50 or \$2.00, according to distance, in addition to the regular fare is made for each berth occupied by one or more persons. This company owns its own sleeping cars and receives the earnings from them.

U. S. MAIL.

We receive \$71.82 per mile per annum in Iowa on the terms of service prescribed by the post-office department.

LANDS—CONGRESSIONAL GRANT.

(Year ending December 31, 1879.)

State the amount of acres of land your company has already received from the congressional land grant.....	320,002.63
State the number of acres to inure to your company from congressional grant.....	87,164.54
These lands are claimed by the Milwaukee & St. Paul Co., and suit pending.	
State the average price at which these lands are now offered for sale by the company.....	\$5 to \$7
State the average price at which lands have been sold or contracted by the company during the year ending December 31, 1879.....	6.36
Sales almost entirely on very long time payable on long time or in bonds of depreciated value or in bonds worth about 50 to 55 cents on the dollar.	
State the number of acres sold during the year ending December 31, 1879.....	4,115.09
State the amount received from sales during the year ending December 31, 1879.....	26,150.34
State the gross amount received from sales, contracts, forfeited contracts, stumpage, etc., up to December 31, 1879.	
We do not keep our books so that we can separate these last items from the Minnesota lands.	

Summary.

Total amount of lands received by company, acres	320,002.63
Total amount of lands sold by company, acres.....	124,462.23
Total cash received from sales, contracts, forfeited contracts, stumpage, etc. (including interest on deferred payments received by the company).....	786,919.43
(For this last amount we probably received four-fifths in bonds, worth say 50 cents on the dollar.)	

E. F. DRAKE, *President S. C. & St. P. R. R. Co.*

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$ 14,895,428.17
Average cost of same per mile	36,380.09
Proportion of same for Iowa.....	2,724,773.44

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Rock River branch.....	6 pile bridges ..	Pine	977 feet...	1879.
Rock River, between Rock Rapids and Doon	Howe Truss.....	Wood	60 feet....	1879.

	NO.	FEET.
Number pile and trestle bridges and length in Iowa.....	53	5,458
Number of wooden bridges	2	108
Number of crossings of highways at grade.....	20	
Number of railroad crossings at grade (specifying each).....	1	
Chicago, Milwaukee & St. Paul Railway, at Sheldon.		

CAPITAL STOCK.

Capital stock issued, number of shares, 92,000; amount paid in.	\$ 9,200,000.00
Total amount paid in as per books of the company	9,200,000.00
Stock per mile of road	\$ 22,470.00

DEBT.

Funded debt as follows:

First mortgage bonds due April 1, 1919, rate of interest, six per cent.	\$ 4,600,000.00
Interest paid on same during year	\$ 114,060.00
Unfunded indebtedness (see balance sheet)	1,095,428.17
Interest paid on same during year	\$ 1,644.11

Total amount of funded debt	4,600,000.00
Amount of unfunded debt	1,095,428.17

<i>Total amount of debt liabilities</i>	\$ 5,695,428.17
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Stock and debt	\$ 14,895,428.17
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Debt per mile	13,910.00
Stock per mile	22,470.00

<i>Stock and debt per mile of road</i>	\$ 36,380.00
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ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE NINE MONTHS ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING
EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1880. June	4 Charles Foy ..	Brakeman ..	Sioux City ..	Lost a finger ..	Lost fore-finger on right hand while coupling cars; his own fault.
February	2 Charles Olmstead ..	Brakeman ..	Le Mars ..	Crushed finger ..	Fore-finger of right hand crushed while coupling cars; his own fault.

RECAPITULATION OF ACCIDENTS.

Injured—Employees—from misconduct or want of caution.....	2
<i>Total injured.</i>	2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—H. H. Porter, Chicago, Illinois.
Vice-Presidents— { E. F. Drake, St. Paul, Minnesota.
 { Benj. Brewster, New York.
Secretary—Geo. A. Hamilton, St. Paul, Minnesota.
Treasurer—R. P. Flower, New York.
General Manager—J. W. Bishop, St. Paul, Minnesota.
General Superintendent—E. W. Winter, St. Paul, Minnesota.
Division Superintendent—Jno. F. Lincoln, St. Paul, Minnesota.
Chief Engineer—T. P. Gere, St. Paul, Minnesota.
Superintendent of Telegraph—H. S. Wakeman, St. Paul, Minnesota.
Auditor—C. D. W. Young, St. Paul, Minnesota.
General Passenger and Freight Agent and General Traffic Manager—F. B. Clarke, St. Paul, Minnesota.
General Attorney—Jno. C. Spooner, St. Paul, Minnesota.

NAMES OF DIRECTORS, WITH RESIDENCE.

H. H. Porter, Chicago, Illinois.
 E. F. Drake, St. Paul, Minnesota.
 J. L. Merriam, St. Paul, Minnesota.
 Aug. Hountze, New York.
 C. H. Bigelow, St. Paul, Minnesota.
 A. H. Wilder, St. Paul, Minnesota.
 J. Q. Adams, St. Paul, Minnesota.
 Geo. J. Seney, New York.
 R. P. Flower, New York.
 H. R. Bishop, New York.
 J. M. Fiske, New York.
 P. L. Cable, Rock Island, Illinois.
 Philetus Sawyer, Oshkosh, Wisconsin.
 Benjamin Brewster, New York.
 David Dows, New York.

General offices at St. Paul, Minnesota.

Date of annual meeting of stockholders, first Saturday after first Thursday in June.

Fiscal year of the company, calendar year.

STATE OF MINNESOTA, }
 COUNTY OF RAMSEY. }

E. W. Winter, General Superintendent, and C. D. W. Young, Auditor of the Saint Paul & Sioux City Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)

[L. S. OF R. R.]

E. W. WINTER.
 C. D. W. YOUNG.

Subscribed and sworn to before me, this 2d day of October, A. D. 1880.
[L. s.] GEO. A. HAMILTON, *Notary Public*.

Received and filed in the office of the Commissioners of Railroads, this
6th day of October, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

DES MOINES & FORT DODGE RAILROAD CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	265,525.33
Total expense (including taxes).....		163,106.07
Net income.....	\$	102,419.26
Rentals (specifying amount to each company):		
Illinois Central Railroad Company.....	\$	2,700.00
Chicago, Rock Island & Pacific Railway Com- pany	5,250.00	7,950.00
Interest accrued during year.....		65,340.00
Interest paid during year.....		65,340.00
Interest on funded debt.....	\$	65,340.00
Interest paid on funded debt.....		65,340.00
Balance for the year, surplus.....		37,079.26
Balance at commencement of year as so charged.....		10,933.32
Balance June 30, 1880 (surplus).....		12,382.34

ANALYSIS OF EARNINGS.

From local passengers.....	\$	52,902.54
From through passengers.....		7,965.91
From express and extra baggage.....		3,650.75
From mails.....		5,336.09
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i>69,855.29</i>
From local freight.....	\$	78,268.02
From through freight.....		117,402.02
<i>Total earnings from freight department.....</i>	<i>\$</i>	<i>195,670.04</i>
<i>Total transportation earnings.....</i>	<i>\$</i>	<i>265,525.33</i>
<i>Total income from all sources.....</i>	<i>\$</i>	<i>265,525.33</i>
Proportion for Iowa.....	\$	265,525.33
Earnings per mile of road operated.....		3,045.01
Receipts from passenger trains per train mile run (55,899 miles)		1.25
Receipts from freight trains per train mile run (77,752 miles).		2.51
Receipts from all trains per train mile run (133,642 miles).....		1.983

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 10,482.89
Legal expenses.....	883.68
Insurance.....	425.80
Interest and exchange.....	2.74
Stationery and printing.....	1,562.27
Contingencies and miscellaneous.....	800.50
Repairs of bridges (including culverts and cattle-guards).....	558.08
New bridges (including culverts and cattle-guards) charged to expenses.....	5,575.94
Repairs of buildings.....	725.84
New buildings, charged to expenses.....	92.88
Repairs of fences, road-crossings and signs.....	981.51
Renewal of rails—No. tons laid, steel 397.....	17,535.24
Renewal of ties—No. laid 20,550.....	9,380.55
Repairs of road-bed and track.....	27,407.77
Repairs of locomotives and machinery.....	12,438.32
Fuel for locomotives.....	6,555.70
Water supply.....	936.13
Oil and waste.....	1,087.50
Locomotive service, salaries and wages.....	10,295.80
Repairs of passenger cars.....	888.23
Passenger train service, salaries and wages.....	1,956.25
Passenger train supplies.....	98.52
Repairs of freight cars.....	4,749.98
New freight cars, charged to repairs and rebuilding cars.....	14,004.08
Freight train service, salaries and wages.....	5,733.03
Freight train supplies.....	98.52
Telegraph expenses.....	162.44
Loss and damage, freight and baggage.....	45.02
Loss and damage, property and cattle, including losses by fire.....	789.92
Personal injuries.....	70.37
Agents and station service, salaries and wages.....	12,715.04
Station supplies.....	459.78
Rents and terminal expenses paid.....	7,950.00
<i>Total operating expenses.....</i>	<i>\$ 156,394.82</i>
Taxes in Iowa.....	6,711.25
<i>Total operating expenses and taxes.....</i>	<i>\$ 163,106.07</i>
Class No. 1, maintenance of way.....	\$ 62,252.31
Class No. 2, maintenance of motive power and cars.....	32,090.61
Class No. 3, conducting transportation.....	48,954.02
Class No. 4, general expenses.....	19,809.13
Total.....	\$ 163,106.07

RECAPITULATION OF EXPENSES.

Total expenses in operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$ 163,106.07
Proportion for Iowa.....	\$ 163,106.07
Per mile of road operated (87.2 miles).....	1,870.48
Per train mile for passenger, freight and mixed trains (133,651 miles).....	1.22
Percentage of expenses to earnings.....	62

GENERAL RECAPITULATION.

Total earnings.....	\$	285,525.33
Total receipts during the year.....	\$	285,525.33
Total operating expenses.....		163,106.07
Net earnings—earnings above operating expenses.....	\$	102,419.26
Total receipts above operating expenses.....	\$	102,419.26
Percentage of net earnings to stock and debt.....		2.5
Percentage of net earnings to cost of road and equipment....		4.2

SURPLUS.

The amount surplus in hands of treasurer and assistant treasurer.....	\$	1,786.44
The amount in banks in New York.....		54,782.79
The amount in banks in Chicago.....		5,231.97
The amount in banks in Iowa.....		5,263.93
The amount invested in railroad bonds, the number of bonds and par value of each, the name of each road and the amount invested in the bonds of each.....		6,480.00
Thirty-six of the old Des Moines Valley Railroad Company bonds of \$1,000 each purchased at \$180 a bond.		
The amount of its own stock or bonds owned by company, coupon.....		111,000.00
The amount of its own stock or bonds owned by company, income.....		111,000.00
Amount absorbed in construction, coupon.....		1,089,000.00
Amount absorbed in construction, income.....		1,089,000.00

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$	6,400,000.00
Other permanent investments (<i>as follows</i>):		
Lands in Iowa.....	\$	98,005.00
Settlers contracts on sale of lands.....		16,281.00
Stock of the company unissued, preferred....		243,900.00
Stock of the company unissued, common....		2,013,000.00
Bonds of the company unissued, coupon....		111,000.00
Bonds of the company unissued, income....		111,000.00
Cash items (<i>as follows</i>):		
Cash.....	\$	67,165.13
Total assets.....	\$	9,060,351.13

LIABILITIES.

Capital stock, common.....	\$	3,000,000
Capital stock, preferred.....	1,000,000 \$	4,000,000.00
Funded debt, coupon.....		1,089,000
Funded debt, income.....		1,089,000
Unfunded debt (<i>as follows</i>):		
Assessments on bondholders.....		32,700.00
Profit and loss balance (if surplus).....		2,627,651.13
Total liabilities.....	\$	9,060,351.13

MILEAGE, TRAFFIC, Etc.

Passenger train mileage..	55,890
Freight train mileage....	77,752
<i>Total train mileage.....</i>	<i>133,642</i>
Number of local passengers.....	45,558
Number of through passengers.....	6,856
<i>Total number of passengers.....</i>	<i>52,414</i>
Passenger mileage (passengers carried one mile).....	1,548,035
Number tons of local freight carried south in Iowa.....	68,643
Number tons local freight carried north in Iowa.....	67,311
<i>Total number tons freight carried.....</i>	<i>135,954</i>
Local freight mileage (tons local freight carried one mile)....	1,708,196
Through freight mileage (tons through freight carried one mile).....	2,562,292
Average weight of passenger trains (exclusive of passengers) lbs.....	142,000
Average number of cars in passenger trains.....	8
Average weight of freight trains (exclusive of freight) lbs...	356,000
Average number of cars in freight train.....	15
Average number of persons employed.....	5
Rate of speed of passenger and express trains, including stops, miles.....	20
Rate of speed of freight trains, including stops, miles.....	12½

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	44,755	32.92
Flour.....	164	.2
Animals.....	15,180	11.15
Other agricultural products.....	4,517	3.36
Lumber and forest products.....	3,500	2.57
Coal.....	46,983	34.52
Plaster.....	2,715	1.99
Salt.....	741	.55
Railroad iron—iron and steel rails.....	6,327	4.66
Stone and brick.....	583	.39
Manufactures—articles shipped from point of production.....	1,323	.97
Merchandise, and other articles not enumerated above..	9,266	6.84
<i>Total tons carried.....</i>	<i>135,954</i>	<i>100</i>

DESCRIPTION OF ROAD

Length of main line of road from Des Moines to Fort Dodge, miles.....	87.2
Aggregate length of sidings and other tracks not above enumerated.....	6.323
Same in Iowa.....	6.323
Aggregate length of track, computed as single track.....	93.5
Same in Iowa.....	93.5
Total length of steel rails in tracks.....	6.5
Total length of iron rails in tracks.....	87
Weight per yard, steel, 60 lbs.	
Weight per yard, iron, 60 lbs.	

Gauge of track.....	4 ft. 8½ in.
Total miles of road operated by this company.....	87
Number of stations in Iowa on all <i>roads operated</i> by this company.....	15
Number of telegraph offices in same.....	• 16
Number of stations on all <i>roads owned</i> by this company....	15
Same in Iowa.....	15

EMPLOYES.

Number of persons regularly employed on all roads operated by company....	161
Same in Iowa.....	161

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives.....	9	9
Number of passenger cars.....	5	5
Number of baggage, mail, and express cars.....	2	2
Number of freight cars (basis of eight wheels).....	153	153
Number of other cars.....	6	6
Maximum weight of locomotives in working order.....		30 tons.
Average weight of locomotives in working order.....		26 tons.
Maximum weight of passenger cars.....		35,000 lbs.
Average weight of passenger cars.....		32,000 lbs.
Number of mail and baggage cars.....		2
Number of 8-wheel box freight cars.....		73
Number of 8-wheel platform cars.....		22
Total length of heaviest engine and tender over all.....		46 feet.
Number of locomotives equipped with train-brake.....		3
Kind of brake, Westinghouse automatic air brake.		
Number of cars equipped with train-brake.....		5
Kind of brake, Westinghouse automatic air brake.		
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.		

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company?

United States Express Company deliver freight to us under contract at \$11.00 per day, for use of cars, for 2,000 lbs. of freight.

UNITED STATES MAIL.

What is the compensation paid you by the United States government for the transportation of its mails, and on what terms of service?

\$5,336.40 per annum, carrying United States mails between Des Moines and Fort Dodge, and Grand Junction and Fort Dodge, daily, except Sunday.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the congressional grants	35,545
State the number of acres yet to inure to your company from congressional grants.....	7,000
State the average price at which these lands are offered for sale by the company	\$ 6.00
State the average price at which these lands have been sold or contracted by the company.....	6.00
State the number of acres sold:	
In 1876, 11,028 acres; in 1877, 803 acres; in 1878, 1,109 acres; in 1879, 526 acres, of which 10 per cent was paid agents for getting certificates, and 10,658 acres the company agreed to release to settlers at \$2.00 per acre.	
State the amount received from sales.....	2,026.86
State the amount received from outstanding contracts.....	2,419.88
State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1880.....	4,446.74

COST OF ROAD AND EQUIPMENT.

This road having been bought fully equipped, we can only state that it cost \$6,400,000.00, being the stock and the proceeds of bonds, besides any local aid that was procured.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
South Lizard.....	Howe Truss	66 feet.....	Wood.....	1880.

Number pile and trestle bridges in Iowa.....	38
Number of spans of bridges, of 100 feet and upward.....	1
Number of wooden bridges.....	3
Number of stone arch culverts and viaducts.....	1
Number of crossings of highways at grade.....	66
Number of railroad crossings at grade.....	3

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	4.
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents.....	2.94
Average rate of fare per mile for special ticket passengers, cents.....	3
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents.....	3.95
Average rate of local freight per ton per mile on roads operated by this company, cents.....	4.58
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads, cents.....	4.58
Average rate per ton per mile received from all freight carried	4.58

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 4,000,000.00
Capital stock authorized by vote of the company.....	4,000,000.00
Capital stock issued, number of shares, preferred 7,561, common 10,870; amount paid in.....	1,843,100.00
Total number of stockholders	61
Number of stockholders in Iowa.....	2
Amount of stock held in Iowa.....	\$ 5,200.00
Capital stock per mile.....	21,137.00

DEBT.

Funded debt as follows:

Coupons, 1089 bonds due in 1905, rate of interest 6 per cent....	\$ 1,089,000.00
Interest paid on same during the year.....	\$ 65,340.00
Income, 1089 bonds, due in 1905, rate of interest 6 per cent, if earned.....	1,089,000.00
Unfunded indebtedness, assessment.....	\$ 32,700.00
Total amount of funded debt.....	2,178,000.00
Amount of unfunded debt.....	32,700.00
<i>Total amount of debt liabilities.....</i>	<i>\$ 2,210,700.00</i>
Debt per mile.....	\$ 25,352.00
Stock per mile.....	21,137.00
<i>Stock and debt per mile.....</i>	<i>\$ 46,489.00</i>

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

January 17, 1880, J. B. Mayers, killed at Minburn, Iowa, while passing between two cars on side track whilst train was switching; his own fault.

RECAPITULATION OF ACCIDENTS.

Killed—at stations and highway crossings.....	1
<i>Total killed.....</i>	<i>1</i>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES

President—Charles E. Whitehead, New York.
Vice-President—Charles Dana, New York.
Secretary—Frank Saunders, New York.
Assistant Treasurer—George W. Ogilvie, Des Moines.
Superintendent—Charles N. Gilmore, Des Moines.
Auditor—George W. Ogilvie, Des Moines.
General Passenger Agent—George W. Ogilvie, Des Moines.
General Freight Agent—George W. Ogilvie, Des Moines.
Attorney, General and Local—C. C. Nourse, Des Moines.

NAMES OF DIRECTORS, WITH RESIDENCE.

Charles E. Whitehead, New York.
George Bliss, New York.
Charles Dana, New York.
David Stewart, New York.
Jno. L. Ludlum, New York.
David E. Green, New York.
William R. Sands, New York.
C. C. Nourse, Des Moines.
George B. Smythe, Keokuk.

General offices at Des Moines, Iowa.

Date of annual meeting of stockholders, first Thursday in June.

Fiscal year of the company ends January 1.

STATE OF IOWA, }
COUNTY OF POLK. }

We, Chas. E. Whitehead, President, and C. N. Gilmore, Superintendent of the Des Moines & Ft. Dodge Railroad Company being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)

CHAS. E. WHITEHEAD.

C. N. GILMORE,

Superintendent.

Subscribed and sworn to before me, this 26th day of August, A. D. 1880.

[L. s.]

C. B. KAUFFMAN,

Notary Public in and for Polk county, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 27th day of August, A. D. 1880.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

DUBUQUE & DAKOTA RAILROAD COMPANY

FOR 10 $\frac{1}{3}$ MONTHS OF THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income for 10 $\frac{1}{3}$ months.....	\$	42,324.54
Total expense for 10 $\frac{1}{3}$ months.....		17,140.81
Net income.....	\$	25,183.73
Interest on funded debt.....	\$	12,300.00
Interest paid on other debt.....		2,384.23

ANALYSIS OF EARNINGS.

From passengers.....	\$	6,494.39
From express and extra baggage.....		315.02
From mails—no settlement with Post-office Department.....		
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i>6,809.41</i>
From freight.....	\$	33,158.56
From other sources, freight department.....		2,014.47
<i>Total transportation earnings.....</i>	<i>\$</i>	<i>35,173.03</i>
Income, telegraph.....	\$	342.10
<i>Total income from all sources.....</i>	<i>\$</i>	<i>42,324.54</i>
Earnings per mile of road operated.....	\$	766.00

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$	873.00
Legal expenses.....		2.50
Stationery and printing.....		358.85
Contingencies and miscellaneous		78.88
Repairs of bridges (including culverts and cattle-guards).....		269.02
Repairs of buildings		21.30
Repairs of fences, road-crossings, and signs.....		85.55
Repairs of road-bed and track.....		1,790.84
Repairs of locomotives.....		312.08
Fuel for locomotives.....		2,454.16
Water supply.....		8.68
Oil and waste.....		232.20
Locomotive service, salaries and wages.....		2,425.45
Repairs of passenger cars.....		145.09
Repairs of freight cars.....		858.70
Train service, salaries and wages.....		2,254.79
Telegraph expenses		2.40
Mail service.....		75.50
Loss and damage, freight and baggage.....		44.33
Loss and damage, property and cattle, including losses by fire		522.50
Personal injuries.....		105.00
Agents and station service, salaries and wages		3,652.77
<i>Total operating expenses.....</i>	<i>\$</i>	<i>16,573.39</i>

Taxes in Iowa, none paid.

Class No. 1, maintenance of way.....	\$	2,166.71
Class No. 2, maintenance of motive power and cars		1,315.87
Class No. 3, conducting transportation.....		11,777.78
Class No. 4, general expenses.....		1,313.03
<i>Total.....</i>	<i>\$</i>	<i>16,573.39</i>

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$	16,573.39
Proportion for Iowa.....	\$	16,573.39
Per mile of road operated.....		300.00
Percentage of expenses to earnings.....		39.16

GENERAL RECAPITULATION.

Total earnings for 10½ months.....	\$	42,324.54
Total operating expenses for 10½ months.....		16,573.39
<i>Net earnings—earnings above operating expenses.....</i>	<i>\$</i>	<i>25,751.15</i>

**PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.**

All our road was built in the ten and one-third months reported, and is included in our construction account as per balance sheet.

Yours,

W. S. COUCH, *Auditor.*

Locomotives, 2.....	\$	12,992.59
Passenger combination cars, 1.....		2,700.00
Freight and other cars, 53.....		18,873.36
<i>Total for equipment.....</i>	<i>\$</i>	<i>34,565.95</i>

SURPLUS.

Amount surplus in banks in Iowa.....	\$	8,117.11
Amount in material and balances from other roads.....		8,006.11

BALANCE SHEET.

ASSETS.

Construction account.....	\$	1,108,716.90
Equipment account.....		34,551.15
Other permanent investments (<i>as follows</i>):		
Elevator and real estate.....		2,624.85
Discount on bond sales.....		12,967.66
Coupons paid January 7, 1880.....		12,300.00
Interest paid.....		2,384.23
Operating expenses paid, June not complete....		14,373.49
Cash items (<i>as follows</i>):		
Cash.....		8,117.11
Due from agents and companies.....		1,513.74
Other assets (<i>as follows</i>):		
Materials and supplies.....		8,005.11
Expenses general office.....		567.32
<i>Total assets.....</i>	<i>\$</i>	<i>1,207,720.96</i>

LIABILITIES.

Capital stock, preferred.....	\$	410,000.00
Capital stock, common.....		155,000.00
Funded debt.....		438,000.00
Unfunded debt (<i>as follows</i>):		
Due Dubuque & Sioux City Railroad Company.....		155,588.50
10½ months savings, reserved, June not complete.		38,613.15
Due on foreign ticket account.....		27.90
Tax aid in Butler county.....		3,840.11
Tax aid in Franklin county.....		6,351.30
<i>Total liabilities.....</i>	<i>\$</i>	<i>1,207,720.96</i>

MILEAGE, TRAFFIC, Etc.

Number of special ticket passengers.....	3
Number of local passengers.....	11,201
Number of through passengers.....	498
<i>Total number of passengers.....</i>	<i>11,642</i>
Local passenger mileage (local passengers carried one mile).....	157,395
Through passenger mileage (through passengers carried one mile).....	19,544
Number tons of local freight carried in Iowa.....	16,345
Number tons of local freight carried east in Iowa.....	10,014
Number tons of local freight carried west in Iowa.....	6,331
Number tons through freight carried in Iowa.....	4,988
Number tons through freight carried east in Iowa.....	2,895
Number tons through freight carried west in Iowa.....	2,003
<i>Total number tons freight carried.....</i>	<i>21,233</i>
Average number of persons employed.....	8
Mileage local passengers east.....	87,172
Mileage local passengers west.....	70,223
Mileage through passengers east.....	9,407
Mileage through passengers west.....	10,137
Total local freight east, tons.....	10,119
Total local freight west, tons.....	6,331
Total through freight east, tons.....	2,985
Total through freight west, tons.....	2,003
Rate of speed of mixed trains, including stops, miles.....	15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.
Grain.....	8,990
Provisions, beef, pork, lard, etc.....	80
Animals.....	3,205
Other agricultural products.....	208
Lumber and forest products.....	4,142
Coal.....	668
Salt.....	42
Stone and brick.....	559
Manufactures—articles shipped from point of production.....	20
Merchandise, and other articles not enumerated above.....	3,416
<i>Total tons carried.....</i>	<i>21,333</i>

DESCRIPTION OF ROAD.

Length of main line of road from Junction, in Fayette county, to Belmond, miles.....	94
Length of line with track laid, if road is not completed, miles.....	55.28
Total length of road belonging to this company, miles.....	94
Aggregate length of sidings and other tracks not above enumerated, miles.....	2.59
Aggregate length of track, computed as single track.....	57.85
Total length of steel rails in tracks.....	31.16
Total length of iron rails in tracks.....	26.69
Weights per yard, steel, 45 lbs.	
Weights per yard, iron, 50 lbs.	
Gauge of track.....	4 feet, 8 $\frac{1}{2}$ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY, UNDER LEASE OR CONTRACT.

Total miles of road operated by this company.....	55.26
Number of stations in Iowa on all <i>roads operated</i> by this company.....	9
Telegraph offices in same.	9
Number of stations on all <i>roads owned</i> by this company....	9

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	45
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EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives.....	2	2
Number of combination cars.....	1	1
Number of freight cars (basis of 8 wheels).....	50	50
Number of other cars.....	3	3
Average weight of locomotive in working order, tons.....		28
Average weight of locomotives in working order, tons.....		20
Number of eight wheel box freight cars.....		30
Number of eight wheel platform cars.....		20
Number of four wheel platform cars.....		1
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender, feet.....		41
Total length of heaviest engine and tender over all, feet.....		49

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

American Express Company pay us \$25.00 per month for services of messengers, and 12 cents per ton for freight carried per mile; take freight at depots.

UNITED STATES MAIL.

What is the compensation paid you by the United States government for the transportation of its mail, and on what terms of service?

Ans. Have had no mail matter weighed yet, and do not know what will be the compensation.

LOCAL AID IN BUILDING ROAD.

State what local aid has been received in the construction of your road, including taxes voted by townships, swamp lands, etc.

Ans. Local aid has been voted in two townships in Butler county, West Point and Pittsford—a 5 per cent tax, one-half or two and a-half per cent when taxes of 1879 are due, and the other two and a-half per cent payable when taxes of 1880 are due. The company has received to June 30, 1880, \$3,840.11. There was also tax aid voted in township of Washington, in Franklin county, payable the same as in Butler county. The company has received to June 30, 1880, \$6,351.30.

COST OF ROAD AND EQUIPMENT.

Total expended for construction.... \$ 1,108,716.30

COST OF EQUIPMENT.

<i>Total for equipment</i>	\$ 34,565.95
Average cost of equipment <i>per mile of road operated</i> by company in the State.....	628.00

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment....	\$ 1,143,282.25
Average cost of same per mile, thirty-nine miles unfinished..	12,162.00
Average cost per mile.....	\$ 18,882

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Miles, thirty to forty-one west.....	Pile....	Wood....	1,455 feet....	1879.
Miles, one to fifteen, east.....	Pile ...	Wood.	254 feet.....	1879.

	NO.	LENGTH.
Number pile and trestle bridges and length in Iowa.....	64	9,354
Number of wooden bridges and length, 18 of 60 feet each....		960
Number of crossings of highways at grade.....	40	
Number of crossings of highways under grade.....	1	
Number of railroad crossings at grade (specifying same)....	2	
Iowa Central at Waverly.		
Burlington, Cedar Rapids & Northern at Clarksville.		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on road operated by this company, cents.....	8
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents.....	8
Average rate of fare per mile for special ticket passengers, cents....	2

CAPITAL STOCK.

Capital stock authorized by articles of association \$15,000.00 per mile of completed road.	
Capital stock issued, number of shares 5,650; amount paid in. \$	565,000.00
Total amount paid in as per books of the company....	565,000.00
Total number of stockholders.....	7
Number of stockholders in Iowa.....	3
Amount of stock held in Iowa.....	\$ 30,000.00
Capital stock per mile.....	10,224.00

DEBT.

Funded debt as follows:

Bonds due July 1, 1919, rate of interest six per cent.....	\$ 488,000.00
Interest paid on \$410,000 outstanding January 1, 1880, during year.....	\$ 12,300.00
Unfunded indebtedness	155,588.50
Interest paid on same during year.....	2,384.23
<i>Total amount of debt liabilities.....</i>	<i>\$ 593,588.50</i>
Debt per mile.....	10,742
Stock per mile.....	10,224
<i>Total stock and debt per mile.....</i>	<i>\$ 20,966</i>

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

August 8, 1879, Charles Foster, employe, water boy on construction train; 36 miles west of Waverly; was injured while attempting to climb passing train, slipped and fell with left leg on rail, two wheels passing over leg; amputated above knee; all expenses connected with same paid by company; has since been provided with artificial leg by company; speed of train, five miles per hour; fault of person injured.

RECAPITULATION OF ACCIDENTS.

Injured—Employees—from want of caution.....	1
<i>Total injured.....</i>	<i>1</i>

We use the ordinary frog.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. B. Dumont.
Secretary—R. E. Graves.
Treasurer—C. H. Booth.
Acting Superintendent—A. C. Goodrich.
General Manager—C. H. Booth.
Chief Engineer—W. H. Knowlton.
Superintendent of Telegraph—Fred. Ward.
Auditor—W. S. Couch.
General Passenger Agent—W. S. Couch.
General Freight Agent—C. H. Booth.
Attorney, General and Local—S. P. Adams.

NAMES OF DIRECTORS, WITH RESIDENCE.

James A. Roosevelt, New York.
 Morris K. Jesup, New York.
 John B. Dumont, New York.
 Mason Thompson, New York.
 Henry L. Stout, Dubuque, Iowa.
 Caleb H. Booth, Dubuque, Iowa.
 Rufus E. Graves, Dubuque, Iowa.

General offices at Dubuque, Iowa.

Date of annual meeting of stockholders, first Tuesday in April.

Fiscal year of the company, January 1st to December 31st.

STATE OF IOWA, }
COUNTY OF DUBUQUE. }

Caleb H. Booth, Manager, Wm. S. Couch, Auditor of the Dubuque & Dakota Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)

C. H. BOOTH.
WM. S. COUCH.

Subscribed and sworn to before me, this 24th day of September, A. D. 1880.

[L. s.]

ED. W. DUNCAN,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this fifth day of October, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

GRINNELL & MONTEZUMA RAILROAD CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	24,162.35
Total expense (including taxes).....		10,676.45
Net income.....	\$	13,485.90
Rentals (specifying amount to each company):		
Paid Central Iowa Railway.....	\$	1,946.00
Interest paid during year.....		10,026.59
Interest on funded debt unpaid		6,200.00
Interest paid on funded debt.....		10,026.59
Balance for the year.....		3,459.31
Balance at commencement of year.....		944.37
Interest falling due during the year not paid.....		6,200.00
Surplus.....		4,403.68
Balance June 30, 1880, deficit.....		2,203.68

EARNINGS.

From local passengers.....	\$	4,957.89
From express and extra baggage.....		242.50
From mails.....		639.00
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i>5,939.39</i>
From local freight.....		8,942.06
From through freight.....		5,902.10
<i>Total earnings from freight department.....</i>	<i></i>	<i>14,844.16</i>
<i>Total transportation earnings.....</i>	<i>\$</i>	<i>20,683.55</i>
Income from all sources (specifying same).....		3,478.80
<i>Total income from all sources.....</i>	<i>\$</i>	<i>24,162.35</i>
Earnings per mile of road operated.....	\$	1,316.68
Receipts from passenger trains per train mile run (21,284 miles), cents.....		97.2
Receipts from freight trains per train mile run, cents.....		67.2

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$	8,747.12
Contingencies and miscellaneous.....		424.47
Repairs of buildings and stock yards.....		27.20
Renewal of ties.....		572.10
Repairs of locomotives and cars.....		1,393.49
Fuel for locomotives.....		1,498.31
Oil and waste, supplies.....		274.16
Loss and damage, property and cattle, including loss by fire..		88.00
Agents and station service, salaries and wages, car service and track rental.....		2,208.88
<i>Total operating expenses</i>	\$	10,183.73
Taxes in Iowa.....		492.72
<i>Total operating expenses and taxes</i>	\$	10,676.45
Class No. 1, maintenance of way.....	\$	599.30
Class No. 2, maintenance of motive power and cars.....		1,393.49
Class No. 3, conducting transportation.....		4,019.35
Class No. 4, general expenses.....		4,664.31
Total.....	\$	10,676.45

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$	10,676.45
Proportion for Iowa.....	\$	10,676.45
Per mile of road operated.....		783.59
Per train mile for passenger, freight and mixed trains, (21,284 miles), cents.....		50.1 $\frac{1}{2}$
Expense of running and management of passenger and freight trains, per train mile, cents.....		47.8
Percentage of expenses to earnings.....		50.45
Net earnings per train mile.....		.47

GENERAL RECAPITULATION.

Total earnings.....	\$	20,683.55
Total receipts during the year.....	\$	24,162.35
Total operating expenses.....		10,676.45
Net earnings—earnings above operating expenses.....	\$	10,007.10
Total receipts above operating expenses.....	\$	13,485.90
Percentage of net earnings to stock and debt.....		4
Percentage of net earnings to cost of road and equipment...		11.7

BALANCE SHEET.

ASSETS.

Construction account.....	\$	82,505.97
Equipment account.....		3,325.00
Cash items (<i>as follows</i>):		
Cash.....	\$	1,649.17
Due from agents and companies.....		2,754.51
		4,403.68

LIABILITIES.

Capital stock.....	\$	150,000.00
Funded debt.....		100,000.00
Unfunded debt (<i>as follows</i>):		
Interest unpaid.....	\$	6,200.00
Vouchers and accounts.....		500.00

MILEAGE, TRAFFIC, ETC.

Passenger and freight train mileage, approximated.....	21,284
Number of local passengers, estimated.....	9,915
<i>Total number of passengers</i>	9,915
Local passenger mileage (local passengers carried one mile)...	168,555
Number tons of local freight carried in Iowa, estimated.....	1,542.28
Number tons through freight carried in Iowa.....	8,343
<i>Total number tons freight carried, approximate.</i>	9,885.28
Local freight mileage (tons local freight carried one mile) approximate.....	26,218.76
Through freight mileage (tons through freight carried one mile) approximate.....	141,831
Average number of persons employed.....	9

DESCRIPTION OF ROAD.

Length of main line of road from G. & M. Junction to Montezuma.....	13½
Total length of road belonging to this company.....	13½
Aggregate length of sidings and other tracks not above enumerated.....	¼
Aggregate length of track, computed as single track.....	14½
Weight per yard, iron, 45.	
Gauge of track, standard.	
Number of stations on all roads owned by this company.....	3
Same in Iowa.....	3

EMPLOYEES.

Number of persons regularly employed on all roads operated by company...	9
Same in Iowa.....	9

EQUIPMENT.

Number of locomotives.....	1
Number of passenger, baggage, mail and express cars.....	1
Number of other cars.....	2
Number of 4-wheel platform cars.....	1

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The United States Express Company runs on this road. Take freight at the depot. They pay twenty dollars per month.

U. S. MAIL.

The Government pays us \$639.00 per year for transporting the mail once a day from Grinnell to Montezuma and return.

LOCAL AID IN BUILDING ROAD.

Local aid by individual subscription yielded, approximately, \$47,000.00. No other aid was given.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 82,505.97
Average cost of construction per mile of road, not including sidings (13½ miles).....	6,055.44

COST OF EQUIPMENT.

Locomotives.....	\$ 1,500.00
Passenger, mail and baggage cars.....	1,500.00
Freight and other cars.....	825.00
<i>Total for equipment</i>	\$ 3,825.00

Average cost of equipment <i>per mile of road operated</i> by company in the State.....	\$ 195.58
---	-----------

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$ 85,830.97
Average cost of same per mile.....	6,255.48

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	3½
--	----

CAPITAL STOCK.

Capital stock authorized by articles of association	\$ 150,000.00
Capital stock issued, number of shares	1,500
Total number of stockholders.....	591
Number of stockholders in Iowa, all.	
Amount of stock held in Iowa, all.	
Capital stock per mile.....	\$ 11,454.00

DEBT.

Funded debt, as follows:

First mortgage bonds due January 1st, 1887, rate of interest eight per cent.....	\$ 100,000.00
Interest paid on same during year.....	\$ 10,026.59
Interest past due.....	6,200.00

Unfunded indebtedness, unpaid interest.....	6,200.00
Total amount of funded debt.....	100,000.00

<i>Total amount of debt liabilities</i>	\$ 106,200.00
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Stock and debt.....	\$ 256,200.00
Debt per mile.....	7,775
Capital stock per mile.....	11,454

<i>Total stock and debt per mile</i>	\$ 19,229
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STATEMENT OF CONSTRUCTION OF THE GRINNELL & MONTEZUMA RAILROAD.

At a meeting of the citizens of Montezuma, called for the purpose of taking some steps toward the construction of a railroad from Grinnell to Montezuma, in Poweshiek county, Hon. J. B. Grinnell engaged for himself and his associates to construct a railroad from Grinnell, or a point on the Central Railroad of Iowa near Grinnell, to Montezuma, if the citizens would raise \$55,000 by individual subscriptions and to have the road completed and the cars running to a depot in Montezuma by the first day of January, 1876. A company was organized under the name of the Grinnell & Montezuma Railroad Company. Articles of incorporation were filed for record, dated March 27th, 1875, and the company entered immediately upon the work of raising the required amount of subscription and notes. On the 28th day of June, 1875, said company entered into contract with the Grinnell & Montezuma Railroad Construction Company, to construct a road from a point on the line of the Central Railroad of Iowa, about three and one-half miles south from Grinnell into Montezuma, said road to be completed and cars running thereon to a depot in Montezuma by the first day of January, 1876. The construction train got to the depot at Montezuma on the 14th day of December, 1875, and immediately thereafter the Central Railroad of Iowa commenced operating the road under a lease, by running daily trains from Grinnell to Montezuma and return.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. B. Grinnell.

Vice-President—J. H. Merrill.

Secretary and Treasurer—Henry Lawrence.

General Manager—J. B. Grinnell.

NAMES OF DIRECTORS, WITH RESIDENCE.

J. B. Grinnell, Grinnell.

J. H. Merrill, Des Moines.

M. Snyder, Grinnell.

E. Clark, Iowa City.

Thos. Harris, Montezuma.

Robt. Morrison, Montezuma.

Henry Lawrence, Grinnell.

General offices at Grinnell.

Date of annual meeting of stockholders, first Wednesday in May.

Fiscal year of the company, each annual meeting.

STATE OF IOWA, } COUNTY OF POWESHIEK. }

J. B. Grinnell, President, and Henry Lawrence, Secretary of the Grinnell & Montezuma Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)

HENRY LAWRENCE, *Secretary*.

Subscribed and sworn to before me this fifteenth day of September, A. D. 1880.

CHAS. H. SPENCER,

[L. s.]

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this fifteenth day of September, 1880.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

ILLINOIS CENTRAL RAILROAD COMPANY,

LESSEE OF THE DUBUQUE & SIOUX CITY RAILROAD, IOWA FALLS &
SIOUX CITY RAILROAD, AND THE CEDAR FALLS &
MINNESOTA RAILROAD,

FOR THE YEAR ENDING JUNE 30, 1880.

ANALYSIS OF EARNINGS.

From local passengers.....	\$ 312,215.12
From through passengers.....	98,512.61
From express and extra baggage	21,195.00
From mails.....	35,965.32
From other sources, passenger department....	1,554.00
<i>Total earnings from passenger department.....</i>	<u><u>\$ 464,442.05</u></u>
From local freight.....	\$ 570,044.97
From through freight.....	573,800.36
From other sources, freight department.....	1,308.70
<i>Total earnings from freight department</i>	<u><u>\$ 1,145,154.03</u></u>
<i>Total transportation earnings.....</i>	<u><u>\$ 1,609,596.08</u></u>
Rents for use of road.....	18,131.70
Rents for use of property	284.50
<i>Total income from all sources.....</i>	<u><u>\$ 1,628,012.28</u></u>
Proportion for Iowa, all.	
Earnings per mile of road operated.....	\$ 4,048.17
Receipts from passenger trains per train mile run (324,056 miles).....	1.43
Receipts from freight trains per train mile run (769,638 miles)	1.49

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 48,302.34
Legal expenses.....	16,074.70
Insurance.....	4,219.94
Stationery and printing (estimated).....	16,000.00
Outside agencies and advertising.....	12,509.23
Contingencies and miscellaneous.....	6,565.16
Repairs of bridges (including culverts and cattle-guards).....	13,641.33
New bridges (including culverts and cattle-guards) charged to expenses.....	6,315.80
Repairs of buildings.....	12,642.52
New buildings, charged to expenses.....	11,451.04
Repairs of fences, road-crossings, and signs.....	16,100.67
Renewal of rails—No. tons laid, steel, 611.....	\$ 16,567.58
No. tons laid, iron, 1,840.....	21,176.51
Renewal of ties—No. laid, 50,321.....	37,744.09
Repairs of road-bed and track.....	17,501.31
Repairs of locomotives.....	112,448.20
Fuel for locomotives.....	60,259.07
Water supply.....	74,833.47
Oil and waste.....	6,724.75
Locomotive service, salaries and wages.....	4,566.65
Repairs of passenger cars.....	73,972.33
Passenger train service, salaries and wages.....	17,708.14
Passenger train supplies.....	14,103.54
Mileage passenger cars, debit balances.....	8,129.96
Repairs of freight cars.....	3,566.65
Freight train service, salaries and wages.....	32,952.53
Freight train supplies.....	41,535.68
Mileage freight cars, debit balances.....	4,518.13
Telegraph expenses.....	3,346.22
Loss and damage, freight and baggage.....	13,534.23
Loss and damage, property and cattle, including losses by fire.....	845.70
Personal injuries.....	7,440.11
Agents and station service, salaries and wages.....	3,666.31
Station supplies.....	52,806.05
	16,813.53
<i>Total operating expenses</i>	\$ 771,839.87
Taxes in Iowa.....	57,192.94
<i>Total operating expenses and taxes</i>	\$ 829,032.81
Rentals.....	653,711.60
	\$ 1,482,744.21
Class No. 1, maintenance of way.....	\$ 227,844.86
Class No. 2, maintenance of motive power and cars.....	110,919.74
Class No. 3, conducting transportation.....	330,403.80
Class No. 4, general expenses.....	159,864.21
Total	\$ 829,032.81

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>):		
Operating expenses and taxes.....	\$ 829,082.61	
Rentals	653,711.60	\$ 1,482,744.21
Proportion for Iowa	1,482,744.21	
Less rentals	2,061.40	
Per mile of road operated	3,686.95	
Per train mile for passenger, freight and mixed trains, less rentals—0.76 (1,093,694 miles)		1.35
Percentage of expenses to earnings, less rentals—51 per cent.		91.1
Net earnings per train mile (1,093,694 miles)		13.3

GENERAL RECAPITULATION.

Total earnings	\$ 1,628,012.28
Total operating expenses.....	1,482,744.21
Net earnings—earnings above operating expenses, less rentals—\$798,979.67	\$ 145,268.07
Percentage of net earnings to stock and debt.....	4.7
Interest, expenses, etc.....	\$ 1,195,560.61
Proportion for Iowa	432,451.67
In addition to above we charge Iowa leased lines \$42,049.40 for loan of engines and cars.	

MILEAGE, TRAFFIC, Etc.

Passenger train mileage.....	324,056
Freight train mileage	769,638
Switching train mileage.....	187,658
Other train mileage.....	13,823
Total train mileage.....	1,295,175
Number of local passengers.....	229,422
Number of through passengers.....	27,119
Total number of passengers	256,541
Local and through passenger mileage	13,615,024
Number tons of local freight carried in Iowa east and west ..	252,451
Number tons through freight carried in Iowa east and west ..	262,471
Total number tons freight carried.....	514,922
Local and through freight mileage (tons carried one mile)	72,022,158
Average weight of passenger trains, exclusive of passengers, tons	125
Average number of cars in passenger trains.....	4.55
Number of miles run by loaded freight cars both ways.....	8,715,234
Number of miles run by empty freight cars both ways	2,816,110
Percentage of empty freight cars hauled	24.4
Average weight of freight trains, exclusive of freight, tons...	180
Average number of cars in freight train.....	12.31
Miles run by passenger, mail and baggage cars both ways....	1,787,865
Miles run by freight cars both ways.....	11,531,344
Mileage through and local passengers both ways	13,615,024
Mileage through and local freight both ways.....	72,022,158
Rate of speed of passenger and express trains, including stops, miles per hour	22
Rate of speed of freight trains, including stops, miles per hour.	11

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	143,382	28.3
Flour	6,783	1.3
Provisions—beef, pork, lard, etc.	5,503	1.1
Animals	67,206	13
Other agricultural products	7,196	1.4
Lumber and forest products	76,198	14.8
Coal	72,299	14
Salt	7,017	1.1
Oil	3,335	.6
Manufactures—articles shipped from point of production ..	6,155	1.2
Merchandise, and other articles not enumerated above.....	119,848	23.2
<i>Total tons carried.....</i>	<i>514,922</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Dubuque to Sioux City and Cedar Falls Junction to Minnesota State line	402.16
Length of main line in Iowa	402.16
Aggregate length of single and other tracks not above enumerated in Iowa	33.33
Aggregate length of track, computed as single track in Iowa.	435.49
Total length of steel rails in tracks	58.51
Total length of iron rails in tracks	376.98
Weights per yard, steel, 60 pounds.	
Weights per yard, iron, 42 to 61 pounds.	
Gauge of track	4 ft., 8½ in

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each:	
Dubuque & Sioux City Railroad, miles.....	142.89
Iowa Falls & Sioux City Railroad.....	183.69
Cedar Falls & Minnesota Railroad	75.58
Total length of above roads in Iowa	402.16
Total miles of road operated by this company in Iowa	402.16
Number of stations in Iowa on all <i>roads operated</i> by this company.....	59
Number of telegraph offices in same	47
Number of stations on all roads in Iowa.....	59

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company in Iowa.....	850
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EQUIPMENT.

	OWNED.	LEASED.	TOTAL.
Number of locomotives	38	16	54
Number of passenger cars	10	9	19
Number of baggage, mail and express cars	12	5	17
Number of parlor or sleeping cars	8		3
Number of freight cars (basis of eight wheels).....	877	206	1,083
Maximum weight of locomotives in working order, tons.....			43

Average weight of locomotives in working order, tons	28
Maximum weight of tenders full of fuel and water, tons.....	27
Average weight of tenders full of fuel and water, tons.....	24
Maximum weight of passenger cars, tons.....	25
Average weight of passenger cars, tons.....	21
Number of mail, express, baggage, box freight and platform cars....	1,088
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender, feet.....	45
Total length of heaviest engine and tender over all, feet.....	56
Kind of brake, Westinghouse air brake.	
Number of cars equipped with train-brake	39
Kind of brake, Westinghouse air brake.	
Number of passenger cars with Miller platform and buffer.....	39

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and on what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company?

Ans. American Express Company runs on this road; compensation about \$21,000 per annum. We furnish our own cars and keep them in repair. The usual express business is done by them; they take freight from and deliver it at our depots.

TRANSPORTATION COMPANIES.

Transportation companies having business on any of these lines are permitted to use them, subject to regular rates for such service. We pay usual rate for the use of foreign cars.

SLEEPING CARS.

Sleeping cars run on these leased lines are owned by this company. We charge from \$1.00 to \$2.50 per berth, according to distance.

UNITED STATES MAIL.

We receive for transporting mail as follows:

Dubuque to Sioux City.....	\$ 30,000.00
Cedar Falls Junction to Mona....	5,800.00 \$ 35,800.00

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
1/2 mile S.E. near Raymond..	Trestle.....	Pine	14 feet.....	October, 1879.
1/2 mile S.W. near Cedar Falls	Pile trestle ...	Oak	397 feet... ..	August, 1879.

	NO.	FEET.
Number of pile and trestle bridges and length in Iowa.....	617	51,677
Number of spans of bridges of 100 feet and upward.....	24	3,456
Number of iron bridges, aggregate length	1	110
Number of wooden bridges, length.....	27	4,866
Number of stone arch culverts and viaducts.....	199	11,900
Number of crossings of highways at grade	401	
Number of crossings of highways over railroad	3	
Number of crossings of highways under railroad	8	
Number highway bridges 18 feet above track.....	3	
Number of crossings at which gates or flagmen are maintained,	4	
Number of railroad crossings at grade (specifying each).....	6	
West of Independence, B., C. R. & N.		
West of Cedar Falls, B., C. R. & N.		
West of Ackley, Central of Iowa.		
East of Sioux City, St. Paul & Pacific.		
North of Waverly, Dubuque & Dakota.		
South of Charles City, Chicago, Milwaukee & St. Paul.		
Number of railroad crossings under other railroads (specifying		
each.....	1	
Under C., M. & St. P. R. R., west of Delaware.		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, local, in cents	3.35
Average rate of fare per mile <i>received</i> from passengers to and from other roads, through, in cents	2.63
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, in cents	2.96
Average rate of local freight per ton per mile on roads operated by this company, in cents	1.60
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads, in cents	1.55
Average rate per ton per mile received for all freight carried.....	1.58
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa.....	22

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	INJURY.	REMARKS.
1879.				
July	4 J. E. Hutchinson	Stranger	Bruised	Lying near track.
July	23 C. Lee	Switchman	Bruised	Coupling.
September	7 M. Curnace	Stranger	Killed	Walking bridge.
October	11 F. Ozark	Brakeman	Finger pinched	Coupling.
October	16 C. S. Bentley	Passenger	Bruised	Train separated.
December	1 M. Tyndall	Brakeman	Hand hurt	Coupling.
December	8 H. C. Van Vleet	Brakeman	Knee hurt.	Coupling.
1880.				
January	12 Hy. Meis	Citizen	Collar bone broken	Jumping off.
January	22 G. D. Pratt	Brakeman	Ankle sprained	Climbing.
January	23 Geo. Smith	Switchman	Ankle sprained	Coupling.
January	29 J. B. Gaines	Brakeman	Knee hurt.	Slipped on car.
February	5 J. Burke	Switchman	Knee hurt.	Uncoupling.
March	22 F. Ozark	Citizen	Bruised	Drunk.
March	27 H. C. Van Cleave	Brakeman	Bruised	Coupling.
April	7 S. Carigg	Brakeman	Finger hurt	Coupling.
April	20 J. Keeler	Brakeman	Two ribs broken	Climbing.
May	5 W. Allen	Brakeman	Thumb hurt	Uncoupling.
May	10 O. B. Johnson	Baggage man	Fingers cut	Pulling in bed-cord.
May	22 T. Cunningham	Citizen	Bruised	Grossing track.
June	9 G. W. Martin	Engineer	Bruised	Misplaced switch.
June	9 W. L. Chaplin	Fireman	Strained	Misplaced switch.
June	25 Unknown	Insane	Killed	On track.
1879.				
July	2 J. Brethtaught	Brakeman	Finger hurt	Coupling.
July	17 H. Yowell	Citizen	Finger hurt	Unloading.
August	23 W. Fisher	Switchman	Finger hurt	Coupling.
October	14 N. B. Travis	Brakeman	Finger hurt	Coupling.
November	7 W. H. Lewis	Brakeman	Killed	Coupling.
November	19 J. A. Willis	Brakeman	Finger off	Coupling.
November	20 D. D. Bingham	Yardmaster	Killed	Coupling.
1880.				
January	8 W. Wallace	Brakeman	Hand hurt	Coupling.
February	5 S. S. Williams	Conductor	Bruised	Caboose off track.

DUBUQUE & SIOUX CITY.

SIOUX FALLS &
SIOUX CITY.

IOWA FALLS &

RECAPITULATION OF ACCIDENTS.

Killed—Employees—from causes beyond their control.....	2
Others—stealing rides.....	2
<i>Total killed</i>	<u>4</u>
Injured—Passengers—from causes beyond their control.....	1
Employees—from causes beyond their control.....	2
misconduct or want of caution.....	20
Others—stealing rides.....	5
<i>Total injured</i>	<u>28</u>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

Division Superintendent—D. W. Parker, Dubuque, Iowa.

[illegible]

STATE OF ILLINOIS, }
COUNTY OF COOK. }

W. K. Ackerman, President, and J. C. Welling, Auditor of the Illinois Central Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)

W. K. ACKERMAN.
J. C. WELLING.

Subscribed and sworn to before me this 27th day of August, A. D. 1880.

[L. S.]

JESSE W. OTT, Notary Public.

Received and filed in the office of the Commissioners of Railroads this 30th day of August, 1880. E. G. MORGAN,

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT
OF THE
CEDAR FALLS & MINNESOTA RAILROAD COMPANY,
FOR THE YEAR ENDING DECEMBER 31, 1879.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	114,297.20
Total expense not including taxes--taxes paid by lessees.....		941.70
Net income.....	\$	113,355.50
Interest paid on funded debt.....	\$ 98,655.50	
Balance for the year, surplus.....		14,700.00

SURPLUS.

The amount invested in railroad stocks.....	\$	1,580.00
Give the name of each road, and the number of shares owned in each of them and the par value of shares: Minnesota & Southwestern Railroad Company, number of shares or their par value not known.		
The amount of its own bonds owned by company in sinking fund.....		109,000.00

BALANCE SHEET.

ASSETS.

Construction account.....	\$	3,173,500.00
Other permanent investments (<i>as follows</i>):		
Lands and town lots on line.....	\$ 3,274.42	
Stock of M. & S. Railroad Company.....	1,580.00	
		4,854.42
Cash items (<i>as follows</i>):		
Cash	\$ 150.61	
Due from agents and companies.....	51,135.81	
		51,286.42
Other assets.....		12,983.20
Total assets....	\$	3,242,627.04

LIABILITIES.

Capital stock issued: (\$2,550,000 authorized).....	\$ 1,586,500.00
Funded debt, bonds outstanding.....	1,478,000.00
Bonds in sinking fund.....	109,000.00
Income account to be applied chiefly in payment of coupons due January 1, 1880.....	50,480.50
Coupons not due in account prior to 1879.....	2,450.00
Donations received prior to 1879.....	3,233.34
J. S. Kennedy & Co. in account with sinking fund.....	12,983.20
<i>Total liabilities</i>	\$ 3,242,627.04

DESCRIPTION OF ROAD.

Length of main line of road from Cedar Falls Junction to Mona, miles.....	78.58
Total length of road belonging to this company, miles.....	87.58
Weight per yard, iron, 45 lbs.	
Gauge of track.....	4 ft. 8½ in

CAPITAL STOCK.

Total number of stockholders.....	49
Number of stockholders in Iowa.....	1
Amount of stock held in Iowa.....	\$ 500.00

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—John S. Kennedy, 63 William Street, New York.

Vice-President—James A. Roosevelt, New York.

Secretary—C. H. Booth, Dubuque, Iowa.

Treasurer—C. H. Booth, Dubuque, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

John S. Kennedy, New York.

Lorenzo Blackstone, Norwich, Connecticut.

James A. Roosevelt, New York.

D. Willis James, New York.

John Crerar, Chicago, Illinois.

General offices at Dubuque, Iowa.

Date of annual meeting of stockholders, second Monday of April.

Fiscal year of the company, January 1 to December 31.

STATE OF IOWA, }
COUNTY OF DUBUQUE. }

C. H. Booth, Secretary and Treasurer of the Cedar Falls & Minnesota Railroad Company, being duly sworn, deposes and says that he has made the foregoing statements and declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirty-first day of December, A. D. 1879, to the best of his knowledge and belief.

(Signed)

C. H. BOOTH.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 14th day of September, A. D. 1880.

[L. S.]

HENRY M. KINGMAN,

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, 1880.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

DUBUQUE & SIOUX CITY RAILROAD COMPANY,

FOR THE YEAR ENDING DECEMBER 31, 1879.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	290,812.85
Total expense, including taxes.....		15,125.53
Net income.....	\$	275,687.32
Interest on funded debt.....	\$61,740.00	
Interest paid on funded debt.....	61,547.50	
Dividends declared (4 per cent).....	199,972.00	
		261,519.50
Balance for the year.....	\$	14,167.82

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$	5,780,380.96
Other permanent investments (<i>as follows</i>):		
Interest in Dubuque & Dakota Railroad Company.....		96,391.97
Cash items (<i>as follows</i>):		
Bills receivable.....	\$ 46,000.00	
Due from agents and companies.....	1,892.31	
		47,892.31
Profit and loss balance (if deficit).....		29,612.68
Total assets.	\$	5,904,277.92

LIABILITIES.

Capital stock.....	\$	4,999,300.00
Fractional share scrip.....		650.82
Funded debt.....		882,000.00
Bond scrip.....		387.44
Unfunded debt (<i>as follows</i>):		
Bonds bought with proceeds of lands.....		12,000.00
Dividends unpaid.....	\$	9,845.81
Dividends, scrip.....		94.05
		9,839.86
<i>Total liabilities</i>	\$	5,904,277.92

DESCRIPTION OF ROAD.

Length of main line of road from Dubuque to Iowa Falls, miles.....	142.7
---	-------

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$	6,000,000
Capital stock authorized by vote of company.....		5,000,000
Capital stock issued, number of shares, 49,998; amount paid in.		4,999,300
Total number of stockholders.....	556	
Number of stockholders in Iowa.....	9	
Amount of stock held in Iowa.....	\$	16,200.00

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Morris K. Jesup, 52 William Street, New York City.

Vice-President—James A. Roosevelt, New York.

Secretary—C. H. Booth, Dubuque, Iowa.

Treasurer—J. B. Dumont, New York.

NAMES OF DIRECTORS, WITH RESIDENCE.

Morris K. Jesup, New York.

James A. Roosevelt, New York.

D. Willis James, New York.

Abram S. Hewitt, New York.

J. Pierpont Morgan, New York.

Mason Thompson, New York.

S. H. Herriman, New York.

John F. Slater, Norwich, Connecticut.

Lorenzo Blackstone, Norwich, Connecticut.

General offices at Dubuque, Iowa.

Date of annual meeting of stockholders, second Monday of February.

Fiscal year of the company, January 1 to December 31.

STATE OF IOWA, }
COUNTY OF DUBUQUE. }

C. H. Booth, Secretary and Assistant Treasurer of the Dubuque & Sioux City Railroad Company, being duly sworn, deposes and says that he has made the foregoing statements and declares them to be a true, full and correct statement of the condition and affairs of said company on the thirty-first day of December, A. D. 1879.

C. H. BOOTH.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 14th day of September, A. D. 1880.

[L. S.] HENRY M. KINGMAN,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this
fifteenth day of September, 1880. E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

IOWA FALLS & SIOUX CITY RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	412,013.73
Total expense (including taxes).....		6,061.90
Net income.....	\$	405,951.83
Interest accrued during the year.....		206,325.00
Interest paid during the year.....		102,987.50
Interest on funded debt.....	\$	206,325.00
Interest paid on funded debt.....		102,987.50
Dividends declared, 2 per cent.		92,470.00
Balance for the year, surplus.....		107,156.83
Balance at commencement of year.....	\$	41,555.91
Interest falling due during year not paid.....		108,337.50
Floating debt liquidated during the year....		1,291.81
Balance June 30, 1880, surplus.....		148,712.74

ANALYSIS OF EARNINGS.

Rents for use of road and drawback under lease.....	\$	223,064.12
Income from all sources (specifying same):		
From rental and drawback.....	\$	223,064.12
From land department.....		186,500.00
From dividends on Missouri Valley Land		
Company stock.....		880.00
From interest.....		1,569.00
		412,013.73
Total income from all sources.....	\$	412,013.73

ANALYSIS OF EXPENSES.

Salaries of general officers.....	\$	3,174.24
General office expenses and clerk hire.....		2,887.66
Total expenses.....	\$	6,061.90
Class No. 4, general expenses.....	\$	6,061.90

SURPLUS.

Surplus at the commencement of year.....	\$	41,555.91
Surplus at the close of year.....		148,712.74
The amount surplus in the hands of treasurer and assistant treasurer:		
The amount in banks in New York.....	\$	78,102.50
The amount in banks in Boston and treasurer's hands.....		154,738.78
The amount in banks in Iowa.....		61.58
The amount invested in Land Co. stocks.....		282,902.86
		8,800.00
Give the name of each road and the number of shares owned in each of them, and the par value of shares:		
220 shares of Missouri Valley Land Co.; par value \$50.00 per share.		
Amount absorbed in construction.....		14,000.00
	\$	255,702.86
Deduct amount of unfunded indebtedness in excess of assets not named above.....		106,990.12
	\$	148,712.74

BALANCE SHEET.

ASSETS.

Construction account.....	\$	7,585,000.00
Other permanent investments (<i>as follows</i>):		
Stock of Missouri Valley Land Company.....		8,800.00
Cash items (<i>as follows</i>):		
Cash.....	\$	282,902.86
Bills receivable.....		5,000.00
Due from companies.....		81,207.70
		269,110.56
Total assets.....	\$	7,862,910.56

LIABILITIES.

Capital stock.....	\$	4,623,500.00
Funded debt.....		2,947,500.00
Unfunded debt (<i>as follows</i>):		
Interest unpaid.....	\$	108,425.00
Vouchers and accounts.....		89,772.82
Profit and loss balance (if surplus).....		148,712.74
Total liabilities.....	\$	7,862,910.56

DESCRIPTION OF ROAD.

Length of main line of road from Iowa Falls to Sioux City, miles.....	183.69
Length of main line of road in Iowa, miles.....	183.69
Gauge of track, 4 feet, 8½ inches.	

ADDITIONAL QUESTIONS.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the congressional grants.....	683,076.55
State the number of acres yet to inure to your company from congressional grants. Not known.	
State the average price at which these lands are offered for sale by the company	6.00
State the average price at which these lands have been sold or contracted by the company.....	6.84
State the number of acres sold	336,189.38
State the amount received from sales.....	910,678.83
State the amount received from outstanding contracts	892,412.35
State the amount received from forfeited contracts (including interest on deferred payments received by the company). Included in the above.	
State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1880.....	1,984,475.05

NOTE—The road of this company is operated by the Illinois Central Railroad Company, under a lease. The rental now received is 36 per cent of the gross earnings.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction.....</i>	<i>\$ 7,585,000.00</i>
Average cost of construction per mile of road (not including sidings) 183.69 miles.....	41,292.40
Proportion of cost of construction for Iowa.....	7,585,000.00

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 6,000,000.00
Capital stock authorized by vote of company. No vote on the question.	
Capital stock issued, number of shares 46,250: amount paid in	4,625,000.00
Capital stock now outstanding.....	4,628,500.00
Total amount paid in as per books of the company.....	4,625,000.00
Total number of stockholders.....	231
Number of stockholders in Iowa.....	15
Amount of stock held in Iowa.....	\$75,600.00

DEBT.

Funded debt, as follows:

First mortgage bonds due October 1, 1917, rate of interest 7 per cent	\$ 2,947,500.00
Interest paid on same during year.....	\$ 207,304.56
Total amount of funded debt.....	2,947,500.00
Amount of unfunded debt.....	148,197.82

Total amount of debt liabilities..... *\$ 3,095,697.82*

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Horace Williams, Cedar Rapids, Iowa.
Vice-President—J. Van Deventer, Cedar Rapids, Iowa.
Secretary—P. E. Hall, Cedar Rapids, Iowa.
Treasurer—David P. Kimball, Boston, Massachusetts.
Assistant Treasurer—J. Van Deventer, Cedar Rapids, Iowa.
Auditor—Henry V. Ferguson, Cedar Rapids, Iowa.
Land Commissioner—J. Van Deventer, Cedar Rapids, Iowa.
Auditor Land Department—P. E. Hall, Cedar Rapids, Iowa.
Register of Lands—Charles H. Clark, Cedar Rapids, Iowa.
Register of Stock—David P. Kimball, Boston, Massachusetts.
Attorneys, General and Local—E. S. Bailey, Clinton, Iowa; Joy & Wright, Sioux City, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

Fred. L. Ames, North Easton, Massachusetts.
 Oliver Ames, North Easton, Massachusetts.
 John I. Blair, Blairstown, New Jersey.
 D. C. Blair, Belvidere, New Jersey.
 Prince S. Crowell, East Dennis, Massachusetts.
 J. Van Deventer, Clinton, Iowa.
 Horace Williams, Clinton, Iowa.

General offices at Cedar Rapids, Iowa.

Date of annual meeting of stockholders, third Wednesday in May.

Fiscal year of the company, March 31 to April 1.

STATE OF IOWA, }
 COUNTY OF LINN. }

P. E. Hall, Secretary of the Iowa Falls & Sioux City Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of his knowledge and belief.

(Signed)

P. E. HALL.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 18th day of September, A. D. 1880.

[L. S.]

CHAS. H. CLARK,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

IOWA RAILWAY, COAL & MANUFACTURING CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 6,120.63
Total expense (including taxes).....	4,032.22
Net income.....	\$ 2,088.41

ANALYSIS OF EARNINGS.

From local freight.....	\$ 6,120.63
Earnings per mile of road operated.....	1,748.58
Total income from all sources.....	\$ 6,120.23

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks	\$ 2,338.73
Stationery and printing.....	3.50
Contingencies and miscellaneous.....	116.38
Repairs of fences, road crossings and signs	22.50
Renewal of ties—No. laid, 800	200.40
Repairs of locomotives.....	235.73
Fuel for locomotives.....	552.62
Oil and waste.....	50.00

Total operating expenses.....	\$ 3,519.86
Taxes in Iowa.....	512.36
Total operating expenses and taxes.....	\$ 4,032.22

Class No. 1, maintenance of way	\$ 222.90
Class No. 2, maintenance of motive power and cars	235.73
Class No. 3, conducting transportation	602.62
Class No. 4, general expenses.....	2,971.47
Total	\$ 4,032.72

RECAPITULATION OF EXPENSES.

Total earnings per mile of road operated.....	\$ 1,152.06
Percentage of expenses to earnings	57

GENERAL RECAPITULATION.

Total earnings.....	\$ 6,120.63
Total operating expenses and taxes.....	4,032.72
Net earnings—earnings above operating expenses.....	\$ 2,087.91
Total receipts above operating expenses	\$ 2,087.91
Percentage of net earnings to stock and debt.....	4
Percentage of net earnings to cost of road and equipment....	4

MILEAGE, TRAFFIC, Etc.

Number tons of local freight carried in Iowa.....	41,556
Number tons local freight carried east in Iowa	41,556
Total number tons carried.....	41,556
Freight mileage, tons freight carried one mile....	145,446

TONNAGE OF ARTICLES TRANSPORTED.

Coal.....	41,556
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DESCRIPTION OF ROAD.

Length of main line of road from Boone to coal banks.....	8½
Aggregate length of sidings and other tracks not above enumerated, miles	1½
Gauge of track.....	4 ft. 8½ in.
Number of stations in Iowa.....	2

EMPLOYES.

Number of persons regularly employed on road operated by company in Iowa	8
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EQUIPMENT.

Number of locomotives	1
Number of cars	1

COST OF ROAD AND EQUIPMENT.

No change from first year, only in repairs as charged to expense.

BRIDGES.

Number of wooden bridges, 2; length in feet....	250
Number of crossings of highways at grade.....	4

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 500,000
Capital stock authorized by vote of the company	60,000
Capital stock issued, number of shares 600; amount paid in ..	60,000
Total number of stockholders.....	8
Number of stockholders in Iowa.....	8
Amount of stock held in Iowa	\$ 60,000

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Charles A. Sherman, Boonsboro, Iowa.

Vice-President—Delos Arnold, Boonsboro, Iowa.

Secretary—Delos Arnold, Boonsboro, Iowa.

Treasurer—M. A. Sherman, Boonsboro, Iowa.

General Superintendent—C. A. Sherman, Boonsboro, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

Charles A. Sherman, Boonsboro, Iowa.

Delos Arnold, Marshalltown, Iowa.

M. A. Sherman, Boonsboro, Iowa.

General offices at Boonsboro, Iowa.

Date of annual meeting of stockholders, first Monday in August.

Fiscal year of the company, January to December.

STATE OF IOWA, }
COUNTY OF BOONE. }

I, Charles A. Sherman, President and Superintendent of the Iowa Railway, Coal & Manufacturing Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of my knowledge and belief.

[L. S. OF R. R.]

(Signed)

CHARLES A. SHERMAN,
President & Superintendent.

Subscribed and sworn to before me this thirty-first day of August, A. D. 1880.

[L. S.]

GEORGE W. CROOKS,
Notary Public.

REPORT

OF THE

MINNEAPOLIS & ST. LOUIS RAILWAY COMPANY

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income	\$	582,463.27
Total expense (including taxes)		351,492.56
Net income	\$	230,970.71
Interest accrued during year		195,572.57
Interest paid during year		195,572.57
Interest on funded debt	\$ 152,950.00	
Interest paid on funded debt	152,950.00	
Interest on other debt	42,622.57	
Interest paid on other debt	42,622.57	
Balance for the year, surplus		35,398.14
Balance June 30, 1880, surplus		35,398.14

ANALYSIS OF EARNINGS.

From passengers	\$	58,400.28
From through passengers		38,056.63
From express		4,360.01
From mails		8,353.49
From other sources, passenger department, extra baggage		507.75
Total earnings from passenger department	\$	109,678.16
From local freight	\$	192,881.74
From through freight		279,480.17
From other sources, freight department		423.20
Total earnings from freight department	\$	472,785.11
Total transportation earnings	\$	582,463.27
Income from all sources (specifying same)	\$ 582,463.27	
Total income from all sources	\$	582,463.27
Proportion for Iowa	\$	4,378.57
Earnings per mile of road operated (157 miles)		3,709.95
Receipts from passenger trains per train mile run (miles, 128,679)		86.8
Receipts from freight trains per train mile run (miles, 237,155)		1.99
Receipts from all trains per train mile run		1.60

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 20,890.79
Legal expenses.....	2,831.81
Insurance.....	1,268.43
Outside agencies and advertising.....	7,533.13
Contingencies and miscellaneous, and rents of general office and grounds.....	3,090.88
Repairs of bridges (including culverts and cattle-guards)....	5,896.63
New bridges (including culverts and cattle-guards) charged to expenses.....	15,448.99
Repairs of buildings.....	4,755.66
New buildings, charged to expenses.....	4,438.79
Repairs of fences, road-crossings and signs and new fences...	2,782.80
*Renewal of track (rails, ties and side tracks).....	9,564.91
Repairs of road-bed and track.....	48,303.17
Repairs of locomotives and tools and machinery.....	22,133.14
Rent of locomotives, charged to expenses.....	1,060.00
Fuel for locomotives.....	39,454.48
Oil and waste.....	3,246.96
Locomotive service, salaries and wages.....	28,759.74
†Repairs of cars.....	27,968.26
‡Train service, salaries and wages.....	26,051.95
§Mileage, passenger and freight cars, debit balances.....	9,574.89
Loss and damage, freight and baggage.....	528.40
Loss and damage, property and cattle, including losses by fire	2,044.15
Personal injuries.....	1,584.11
Agents and station service, salaries and wages.....	35,782.24
Station and train supplies.....	14,983.47
<i>Total operating expenses.....</i>	<i>\$ 339,930.86</i>
Taxes in Iowa—nothing.....	
Taxes in other States.....	11,561.70
<i>Total operating expenses and taxes.....</i>	<i>\$ 351,492.56</i>
Class No. 1, maintenance of way.....	\$ 91,181.03
Class No. 2, maintenance of motive power and cars.....	51,168.40
Class No. 3, conducting transportation.....	162,010.39
Class No. 4, general expenses.....	47,114.74
Total.....	\$ 351,492.56

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$ 351,492.56
Proportion for Iowa.....	\$ 2,539.57
Per mile of road operated (157 miles).....	2,238.85
Per train mile for passenger, freight and mixed trains (365,832 miles), cents.....	96
Percentage of expenses to earnings.....	58.36
Net earnings per train mile (365,832 miles), cents.....	63

*Our account is "renewal of track" to which is charged iron, ties and ballasting where needed, and wages of laborers. When voucher for iron is made, if to be used for renewal, it is charged direct to that account, but no further account of the number of tons goes on the books.

†Our accounts are "repairs of cars," and include both passenger and freight—cannot separate.

‡Our accounts are "train and station supplies," and include supplies for both passenger and freight trains as well as stations.

§Our accounts of "car service" include service of both passenger and freight cars—debit balances.

GENERAL RECAPITULATION.

Total earnings.....	\$	582,463.27
Total receipts during the year.....	\$	582,463.27
Total operating expenses.....		351,492.56

Net earnings—earnings above operating expenses.....\$ 230,970.71

Total receipts above operating expenses.....	\$	230,970.71
Percentage of net earnings to stock and debt.....		4.6
Percentage of net earnings to cost of road and equipment...		4.86

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry.....	\$	244,603.05
Bridging.....		45,797.60
Superstructure, including rails.....		489,166.62
Land, land damages, and fences.....		14,371.16
Passenger and freight stations, coal-sheds, and water-stations.....		21,875.76
Engine-houses, car-sheds, and turn-tables.....		3,170.86
Engineering, agencies, salaries, and other expenses during construction.....		19,371.42
Purchase of other roads (<i>specifying same</i>) and all particulars.....		32,500.00
Purchase of Fort Dodge & Fort Ridgely Railroad rollingstock, track and buildings.....		

Total for construction..... \$ 870,856.56

Locomotives, 3.....	\$	23,929.97
Passenger, mail and baggage cars, 4.....		12,897.00

Total for equipment..... 38,826.97

Other expenditures charged to property account (<i>specifying same</i>):		
Additional real estate bought in Minneapolis.....		23,445.97

Total expenditures charged to property accounts..... \$ 931,129.50

Net addition to property account for the year..... \$ 931,129.50

SURPLUS.

Surplus at the close of year.....	\$	35,398.14
Amount absorbed in construction.....		35,398.14

BALANCE SHEET.

ASSETS.

Construction account.....	\$	4,281,742.17
Equipment account.....		319,920.22
Other permanent investments (<i>as follows</i>):		
Lands in city of Minneapolis.....		89,181.73
Cash items (<i>as follows</i>):		
Cash.....	\$	27,736.17
Due from agents and companies.....		15,670.20
Other assets (<i>as follows</i>):		
Material and supplies.....		31,366.53
Profit and loss balance (if deficit).....		213,358.04
<i>Total assets.....</i>	\$	4,978,975.06

LIABILITIES.

Capital stock.....	\$	2,000,000.00
Funded debt.....		2,405,000.00
Unfunded debt (<i>as follows</i> :)		
Notes payable.....	\$408,334.31	
Vouchers and accounts.....	165,640.75	573,975.06
<i>Total liabilities</i>	\$	4,978,975.06

MILEAGE, TRAFFIC, ETC.

Passenger train mileage, entire line	128,677
Passenger train mileage, in Iowa.....	712
Freight train mileage, entire line.....	237,155
Freight train mileage, in Iowa.....	7,746
Switching train mileage.....	153,622
<i>Total train mileage</i>	519,454
Number of special ticket passengers.....	1,700
Number of local passengers.....	64,626
Number of local passengers, in Iowa.....	3,449
Number of through passengers.....	28,070
<i>Total number of passengers</i>	94,596
Local passenger mileage (local passengers carried one mile), 42,689.....	1,644,375
Through passenger mileage (through passengers carried one mile).....	1,346,292
Number tons of local freight carried in Iowa.....	7,790
Number tons of local freight carried north in Iowa.....	4,324
Number tons of local freight carried south in Iowa.....	3,456
Number tons through freight carried in Iowa.....	292
Number tons through freight carried north in Iowa.....	75
Number tons through freight carried south in Iowa.....	217
Total number tons freight carried in Iowa.....	8,077
<i>Total number tons freight carried</i>	378,777
Local freight mileage (tons local freight carried one mile)...	7,806,730
Through freight mileage (tons through freight carried one mile).....	18,944,502
Average number of cars in passenger trains.....	3
Average weight of freight trains (exclusive of freight) pounds.	374,000
Average number of cars in freight train.....	18
Average number of persons employed.....	450
Mileage local passengers, north.....	879,560
Mileage local passengers, north in Iowa.....	23,563
Mileage local passengers, south.....	764,815
Mileage local passengers, south in Iowa.....	19,126
Mileage through passengers, north.....	695,538
Mileage through passengers south.....	650,754
Mileage local freight, north.....	7,790,936
Mileage local freight, south.....	15,794
Mileage through freight, north.....	8,456,447
Mileage through freight, south.....	10,488,065
Rate of speed of passenger and express trains, including stops, miles.....	25
Rate of speed of freight trains, including stops, miles.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	88,184	21.9
Flour.....	66,266	17.5
Provisions—beef, pork, lard, etc.....	2,631	.7
Animals.....	6,311	1.7
Other agricultural products.....	3,499	.9
Lumber and forest products.....	98,629	24.7
Coal.....	34,188	9.1
Salt.....	1,475	.3
Railroad iron—iron and steel rails.....	8,525	2.3
Stone and brick.....	6,041	1.7
Manufactures—articles shipped from point of production....	30,706	8.0
Merchandise and other articles not enumerated above.....	42,342	11.2
<i>Total tons carried.....</i>	<i>378,777</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Minneapolis to Albert Lea, miles.....	108
Length of main line of road in Minnesota, miles.....	108
Length of main line with track laid, if road is not completed, miles.....	108
Branches owned by company.....	1
Albert Lea, Minnesota to State line, single track, length.....	13
Total length of branches owned by company.....	13
Total length of branches owned by company in Minnesota.....	13
Total length of road belonging to this company.....	121
Weight per yard, iron, 50 lbs.	
Gauge of track.....	4 ft. 8½ in

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each:

Minneapolis & Duluth, Minneapolis to White Bear Lake, miles	15
St. Paul & Duluth, White Bear to Duluth, miles.....	143
Minnesota & Iowa Southern, State line to Livermore, miles..	60
Fort Dodge & Fort Ridgely, Livermore to Fort Dodge, miles	29
Total length of above roads.....	247
Total length of above roads in Iowa.....	89
Total length of above roads in other States (specifying each)....	158
Total length of all in Minnesota.....	158
Total miles of road operated by this company.....	368
Total miles of road operated by this company in Iowa.....	89
Number of stations in Iowa on all roads operated by this com- pany.....	9
Number of telegraph offices in same.....	9
Number of stations on all roads owned by this company.....	22
Same in Iowa.....	9

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	572
Same in Iowa.....	110

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives.....	16	16
Number of passenger cars.....	8	8
Number of baggage, mail, and express cars.....	3	3
Number of freight cars (basis of eight wheels).....	417	417
Number of other cars.....	89	89
Maximum weight of locomotives in working order.....	67,000 lbs.	
Average.....	62,000 lbs.	
Maximum weight of tenders full of fuel and water.....	44,800 lbs.	
Average.....	40,080 lbs.	
Maximum weight of passenger cars.....	39,500 lbs.	
Average.....	39,500 lbs.	
Number of mail and baggage cars.....		3
Number of 8-wheel box freight cars.....		255
Number of 8-wheel platform cars.....		162
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender...	40 feet.	
Total length of heaviest engine and tender over all.....	53 feet.	
Number of locomotives equipped with train brake.....		12
Kind of brake, Westinghouse automatic air brakes, with driver brakes.		
Number of cars equipped with train brake.....		11
Kind of brake, Westinghouse automatic air brake.		
Number of passenger cars with Miller platform and buffer...		8
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.		
If any part of road was first opened for operation during the past year, state the date.		
Albert Lea to Forest City in November, 1879. Forest City to Livermore last of June, 1880.		

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company?

American Express Company from Minneapolis to Fort Dodge, take freight at depot—special and one and one-half first-class rates. United State Express Company from Minneapolis to White Bear Lake—special and one and one-half first-class rates, take freight at depot.

SLEEPING CARS.

Pullman Palace Car Company run sleepers only in Minnesota at three cents per mile.

U. S. MAIL.

Service, one mail each way per day entire line of road. Compensation not yet adjusted.

LOCAL AID IN BUILDING ROAD.

Two hundred and fifty thousand dollars in bonds originally received from the city of Minneapolis and about \$75,000.00 from towns between Minneapolis and State line.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 4,281,742.17
Average cost of construction per mile of road (not including sidings) 210 miles.....	20,389.24
Proportion of cost of construction for Iowa.....	759,866.08

COST OF EQUIPMENT.

<i>Total for equipment</i>	\$ 319,020.32
Average cost of equipment <i>per mile of road operated</i> by company in the State.....	898.65
Proportion of cost of equipment for Iowa, less than one-fourth.	

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 4,750,806.67
Average cost of same per mile (210 miles).....	22,621.93
Proportion of same for Iowa.....	839,846.08

NOTE—All rolling stock was charged on former construction books to "Equipment," and afterward was transferred to general construction account on general ledger. Cannot separate them.

BRIDGES BUILT WITHIN THE YEAR.

LOCATION.	KIND.	MATERIAL	LENGTH.	WHEN BUILT.
1 State Line Creek.....	Pile bridge.	Oak piles and pine lumber.	60 feet.	Aug., 1879.
2 Near Lake Mills.....	Pile bridge.	Oak piles and pine lumber.	300 feet.	Sep., 1879.
3 Slough.....	Pile bridge.	Oak piles and pine lumber.	60 feet.	Sep., 1879.
4 Pike Run.....	Pile bridge.	Oak piles and pine lumber.	60 feet.	Sep., 1879.
5 Slough near Benson Grove.....	Pile bridge.	Oak piles and pine lumber.	45 feet.	Sep., 1879.
6 Slough south of Benson Grove.....	Pile bridge.	Oak piles and pine lumber.	45 feet.	Sep., 1879.
7 Line Creek near Forest City.....	Pile bridge.	Oak piles and pine lumber.	210 feet.	Oct., 1879.
8 Line Creek at Forest City.....	Pile bridge.	Oak piles and pine lumber.	333 feet.	Nov., 1879.
9 Two miles south of Forest City.....	Pile bridge.	Oak piles and pine lumber.	30 feet.	Feb., 1880.
10 Silver Creek.....	Pile bridge.	Oak piles and pine lumber.	45 feet.	Feb., 1880.
11 Outlet Eagle Lake.....	Pile bridge.	Oak piles and pine lumber.	45 feet.	Feb., 1880.
12 Slough.....	Pile bridge.	Oak piles and pine lumber.	15 feet.	March, 1880.
13 Iowa River.....	Pile bridge.	Oak piles and pine lumber.	105 feet.	March, 1880.
14 Little Iowa River.....	Pile bridge.	Oak piles and pine lumber.	30 feet.	March, 1880.
15 Branch Boone River.....	Pile bridge.	Oak piles and pine lumber.	45 feet.	March, 1880.
16 Boone River.....	Pile bridge.	Oak piles and pine lumber.	75 feet.	April, 1880.
17 Prairie Creek.....	Pile bridge.	Oak piles and pine lumber.	105 feet.	April, 1880.
18 Dumphy's Creek.....	Pile bridge.	Oak piles and pine lumber.	60 feet.	March, 1880.
19 East Fork Des Moines River.....	Pile bridge.	Oak piles and pine lumber.	743 feet.	March, 1880.
20 Des Moines River bottom.....	Pile bridge.	Oak piles and pine lumber.	60 feet.	April, 1880.

Number of pile and trestle bridges in Iowa.....	20
Number of wooden bridges.....	20
Number of crossings of highway at grade.....	28
Number of crossings of highways under railroad.....	1
Number of railroad crossings at grade (specifying each):	

C. M. & St. P. at Britt.

RATES OF FARE, Etc.

Average rate of fare per mile for passengers on roads operated by this company, local, cents.....	3.55
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents.....	2.83
Average rate of fare per mile for special ticket passengers....	2.5
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents.....	3.225
Average rate of local freight per ton per mile on roads operated by this company, cents.....	1.47
Average rate of freight per ten per mile <i>received</i> from freight to and from other roads, cents.....	2.47
Average rate per ton per mile received on all freight carried, cents.....	1.76
Percentage of freight originating at, and carried to, stations in Iowa, to total freight in Iowa .....	.008

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 2,000,000.00
Capital stock authorized by vote of company.....	2,000,000.00
Capital stock issued, number of shares, 20,000.	
Total amount paid in as per books of the company, no record.	
Total number of stockholders.....	43
Capital stock per mile.....	\$ 18,518.00

DEBT.

Funded debt as follows:

First mortgage bonds due January 1st, 1907 rate of interest seven per cent.....	\$ 445,000.00
Interest paid on same during year.....	\$ 31,850.00
First mortgage bonds due February 1st, 1927, rate of interest seven per cent.....	950,000.00
Interest paid on same during year.....	\$ 66,500.00
First mortgage bonds due January 1st, 1909, rate of interest seven per cent.....	1,000,000.00
Interest paid on same during year.....	\$ 54,600.00

The first mortgage above specified is on line from Minneapolis to Merriam Junction, twenty-seven miles. The second, on line from Merriam Junction to Albert Lea, eighty-seven miles. The third, on line from Albert Lea to Fort Dodge, one hundred and two miles.

Unfunded indebtedness.....	495,818.49
Interest paid on same during year.....	\$ 42,622.57
Total amount of funded debt.....	2,405,000.00
Amount of unfunded debt.....	495,818.49
<i>Total amount of debt liabilities</i>	\$ 2,900,818.49
Stock and debt.....	\$ 4,900,818.49
Debt per mile of road.....	26,859
Stock per mile of road.....	18,518
<i>Total stock and debt per mile...</i>	\$ 45,377

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—W. D. Washburn, Minneapolis, Minnesota.
Vice-President—R. B. Langdon, Minneapolis, Minnesota.
Secretary—W. D. Hale, Minneapolis, Minnesota.
Treasurer—A. H. Bode, Minneapolis, Minnesota.
General Manager—C. F. Hatch, Minneapolis, Minnesota.
Superintendent—E. W. Gaylord, Minneapolis, Minnesota.
Chief Engineer—W. W. Rich, Minneapolis, Minnesota.
Auditor—M. P. Hawkins, Minneapolis, Minnesota.
General Passenger Agent—A. H. Bode, Minneapolis, Minnesota.
General Freight Agent—A. H. Bode, Minneapolis, Minnesota.
Attorney—Isaac Atwater, Minneapolis, Minnesota.

NAMES OF DIRECTORS, WITH RESIDENCE.

Henry T. Wells, Minneapolis, Minnesota.
 A. H. Bode, Minneapolis, Minnesota.
 W. D. Washburn, Minneapolis, Minnesota.
 R. J. Baldwin, Minneapolis, Minnesota.
 R. B. Langdon, Minneapolis, Minnesota.
 John Martin, Minneapolis, Minnesota.
 C. C. Washburn, Madison, Wisconsin.
 J. S. Pillsbury, Minneapolis, Minnesota.
 Franklin Steele, Minneapolis, Minnesota.
 C. J. Martin, Minneapolis, Minnesota.
 J. R. Sidle, Minneapolis, Minnesota.
 Isaac Atwater, Minneapolis, Minnesota.
 C. H. Pettit, Minneapolis, Minnesota.
 R. P. Russell, Minneapolis, Minnesota.
 W. W. McNair, Minneapolis, Minnesota.
 C. F. Hatch, Minneapolis, Minnesota.
 W. D. Hale, Minneapolis, Minnesota.

General offices at Minneapolis.

Date of annual meeting of stockholders, second Tuesday in October.

Fiscal year of the company, calendar year.

STATE OF MINNESOTA,)
COUNTY OF HENNEPIN.)

Charles F. Hatch, General Manager, and A. H. Bode, Treasurer of the Minneapolis & St. Louis Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)
[L. S. OF R. R.]

CHARLES F. HATCH.
A. H. BODE.

Subscribed and sworn to before me, this 13th day of September, A. D. 1880.

[L. S.]

M. P. HAWKINS,
Notary Public, Minnesota.

Received and filed in the office of the Commissioners of Railroads, this 8th day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

FORT DODGE & FORT RIDGELY RAILROAD CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

This report of the Fort Dodge & Fort Ridgely Railroad Company contains all the data I have been able to find. The road is now leased under a permanent lease to the Minneapolis & St. Louis Railway Company, and will hereafter be reported in full by them. This last named company have also bought all their rolling stock and property, and they will hereafter have only a list of their officers and capital stock to report.

M. P. HAWKINS,
Auditor M. & St. L. Ry.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 18,008.00
Total expense (including taxes)	9,769.76
Net income.....	<u>\$ 8,238.24</u>
Balance for the year, surplus.....	8,238.24
Balance at commencement of year as so charged.....	8,238.24
Balance June 30, 1880, surplus.....	8,238.24

ANALYSIS OF EARNINGS.

From local passengers	\$ 4,467.91
From express and extra baggage	492.23
From mails.....	<u>655.53</u>
<i>Total earnings from passenger department.....</i>	<u><u>\$ 5,615.67</u></u>
From freight.....	\$ 12,392.33
<i>Total earnings from freight department</i>	<u><u>\$ 12,392.33</u></u>
<i>Total transportation earnings.....</i>	\$ 18,008.00
Income from all sources, specifying same.....	\$18,008.00
<i>Total income from all sources.....</i>	<u><u>\$ 18,008.00</u></u>

Proportion for Iowa.....	\$	18,008.00
Earnings per mile of road operated.....		821.00
Receipts from passenger trains per train mile run (16,266 miles), cents.....		34 $\frac{1}{4}$
Receipts from freight trains per train mile run (16,266 miles), cents.....		76 $\frac{1}{4}$
Receipts from all trains, per train mile run.....		1.11

ANALYSIS OF EXPENSES.

Legal expenses.....	\$	7.50
Repairs of buildings.....		94.52
Repairs of road-bed and track.....		3,049.62
Repairs of locomotives.....		184.84
Fuel for locomotives.....		1,172.68
Oil and waste.....		95.64
Locomotive service, salaries and wages.....		1,754.07
*Repairs of cars.....		95.45
†Freight and passenger train service, salaries and wages....		940.04
Mileage freight cars, debit balances.....		172.88
Personal injuries.....		47.00
Agents and station service, salaries and wages.....		1,614.61
‡Station and train supplies.....		261.54

Total operating expenses.....	\$	9,496.89
Taxes in Iowa.....		272.87

Total operating expenses and taxes.....	\$	9,969.79
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Class No. 1, maintenance of way.....	\$	3,144.14
Class No. 2, maintenance of motive power and cars.....		280.29
Class No. 3, conducting transportation.....		6,064.96
Class No. 4, general expenses.....		280.37
Total.....	\$	9,769.76

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$	9,769.76
Proportion for Iowa.....	\$	9,769.76
Per mile of road operated (average 18 miles)....		542.76
Per train mile for passenger, freight and mixed trains (16,266 miles), cents....		60
Percentage of expenses to earnings.....		54.3
Net earnings per train mile (16,266 miles), cents.....		50.6

GENERAL RECAPITULATION.

Total earnings.....	\$	18,008.00
Total receipts during the year.....	\$	18,008.00
Total operating expenses and taxes.....		9,769.76

Net earnings—earnings above operating expenses.....	\$	8,238.24
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Total receipts above operating expenses.....	\$	8,238.24
Percentage of net earnings to stock and debt.....		6.81
Percentage of net earnings to cost of road and equipment.....		6.81

*Our account is "repairs of cars" and includes both passenger and freight. Cannot separate them.

†Our account is "conductors, baggage and brakemen" and includes both passenger and freight train service. Cannot separate them.

‡Our account is "train and station supplies" and includes both passenger and freight train supplies, with stations. Cannot separate them.

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry	\$ 15,253.67
Bridging	16,351.84
Superstructure, including rails	115,782.97
Land, land damages and fences	3,519.29
Passenger and freight stations, coal-sheds, water-stations....	6,664.08
Engine-houses, car-sheds and turn-tables	261.38
Engineering, agencies, salaries and other expenses during construction	2,999.62
<i>Total for construction</i>	<i>\$ 160,812.85</i>

NOTE—The above amounts were expended by the Minneapolis & St. Louis Railway Company, who have now leased and will hereafter operate this road. These amounts are also included in the report of M. & St. L. R'y.

SURPLUS.

Surplus at the close of year	\$ 8,238.24
The amount surplus in hands of treasurer and ass't treasurer.	8,238.24

BALANCE SHEET.

ASSETS.

Cash items	\$ 8,238.24
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LIABILITIES.

Capital stock	\$ 119,200.00
<i>Total liabilities</i>	<i>\$ 119,200.00</i>

*MILEAGE, TRAFFIC, ETC.

Train mileage	\$ 16,266
<i>Total train mileage</i>	<i>\$ 16,266</i>

No regular passenger trains have been run; freight trains had passenger car attached.

DESCRIPTION OF ROAD.

Length of main line of road from Fort Dodge to Livermore..	28.4
Length of main line of road in Iowa	28.4
Total length of road belonging to this company	28.4
Weight of iron rails per yard, 50 pounds.	
Gauge of track	4 ft. 8½ in.

EQUIPMENT.

Number of locomotives owned	1
Number of freight cars owned (basis of 8 wheels, flats)	6
Number of other cars owned	1
Number of 8-wheel platform cars	6
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.	
If any part of road was first opened for operation during the past year, state the date:	
From Beaver Creek to Livermore, in fall of 1879, about December 1st.	

*See explanatory letter in front of report.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The American Express Company runs on this road at one and one-half first-class rates. Takes freight from depots.

UNITED STATES MAIL.

One mail per day each way; compensation not yet fixed.

LOCAL AID IN BUILDING ROAD.

About 11,500 acres swamp land given by Humboldt county; tax 5 per cent in Webster county, about \$34,000, not all collected; 5 per cent tax in Humboldt county, about \$32,000, not all collected; subscription in Humboldt county, about \$1,000 realized.

COST OF ROAD AND EQUIPMENT.

Cannot answer the questions under this head, as we have no data from which to make it and no copy of last year's report. The Fort Dodge & Fort Ridgely Railroad Company have constructed no road nor bought any equipment except through the Minneapolis & St. Louis Company (which is included in their report) since last report.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN B'ILT
1 mile south of Des Moines River	Pile and trestle	Wood.....	112 feet	August.
$\frac{3}{4}$ mile south Des Moines River	Pile	Wood.....	16 feet	July.
$\frac{1}{4}$ mile south Des Moines River	Pile	Wood.....	80 feet	August.
Des Moines crossing	Howe Truss	Wood.....	160 feet	December.
1 mile north crossing	Pile, trestle approach	Wood.....	16 feet	October.
$\frac{3}{4}$ miles north crossing	Pile.....	Wood.....	16 feet	September.
$\frac{1}{4}$ mile south Humboldt.....	Pile.....	Wood.....	16 feet	September.
$\frac{1}{4}$ mile north Humboldt.....	Pile.....	Wood.....	16 feet	September.
At Bloody Run.....	Pile and trestle	Wood.....	240 feet	December.

	NO.	LENGTH.
Number pile and trestle bridges and length in Iowa....	14	1,106 feet.
Number of spans of bridges of 100 feet and upward (Howe Truss)	1	160 feet.
Number of wooden bridges (Howe Truss)	1	
Number of crossings of highways at grade	14	

RATES OF FARE.

Average rate of fare per mile for passengers on roads operated by this company, in cents	4
Average rate of fare per mile for special ticket passengers, in cents	2
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents...	3.75

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$	2,000,000
Capital stock authorized by vote of the company.....	\$	119,200
Capital stock issued, number of shares 1,192; amount paid in.....		119,200
Total amount paid in as per books of the company.....		119,200
Total number of stockholders.....		23
Number of stockholders in Iowa.....		14
Amount of stock held in Iowa, 24 shares.....	\$	2,400
Capital stock per mile.....		4,197

DEBT.

No debt. The bonds issued by this company, shown in last year's report, were taken up and canceled, being all held by members of the corporation, and the road turned over to the Minneapolis & St. Louis Company free of debt.

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

January, 1880. Pat. Mahoney, brakeman, Humboldt; had his hand mashed between two bumpers while coupling cars; caused by his own carelessness.

RECAPITULATION OF ACCIDENTS.

Injured—Employees—from misconduct or want of caution.....	1
<i>Total injured</i>	1

In view of the many accidents which occur from railway employes getting their feet caught in frogs, switches, etc., please state whether your company has adopted any plan for preventing such accidents. Only caution to employes.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—John Martin, Minneapolis, Minnesota.

Vice-President—George W. Bassett, Fort Dodge, Iowa.

Secretary and Treasurer—Isaac Garmoe, Fort Dodge, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

A. McBane, Fort Dodge, Iowa.
 George W. Bassett, Fort Dodge, Iowa.
 W. M. Grant, Fort Dodge, Iowa.
 J. L. Mulroney, Fort Dodge, Iowa.
 E. E. Prussia, Fort Dodge, Iowa.
 C. C. Washburn, Minneapolis, Minnesota.
 John Martin, Minneapolis, Minnesota.
 C. J. Martin, Minneapolis, Minnesota.
 M. P. Hawkins, Minneapolis, Minnesota.
 J. K. Sidle, Minneapolis, Minnesota.
 C. F. Hatch, Minneapolis, Minnesota.

General offices at Fort Dodge, Iowa.

Date of annual meeting of stockholders, first Tuesday in January.

Fiscal year of the company, January 1.

STATE OF MINNESOTA, }
COUNTY OF HENNEPIN. }

John Martin, President, and Charles F. Hatch, Director of the Fort Dodge & Fort Ridgely Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)
[L. S. OF R. R.]

JOHN MARTIN, *President.*
CHAS. F. HATCH, *Director.*

Subscribed and sworn to before me this 18th day of September, A. D. 1880.

[L. S.]

M. P. HAWKINS,
Notary Public, Minnesota.

Received and filed in the office of the Commissioners of Railroads this 18th day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

MINNESOTA & IOWA SOUTHERN RAILROAD CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

DESCRIPTION OF ROAD.

Length of main line of road from State line to Livermore, miles.	60
Length of main line of road in Iowa, miles.....	60
Length of line with track laid, if road is not completed, miles..	60
Total length of road belonging to this company, miles	60
Total length of iron rails in tracks, miles.	60
Weights per yard, iron, 50 lbs.	
Gauge of track.....	4 ft. 8½ in.

LOCAL AID IN BUILDING ROAD.

State what local aid has been received in the construction of your road, including taxes voted by townships, swamp lands, etc.

Ans. A five per cent tax was voted in Winnebago county, amounting to \$49,182.56, which is being collected the present year; right of way given about \$3,000.00. A five per cent tax was voted in the townships of Britt, Erin, Madison, Crystal, Bingham and Magor, in Hancock county, amounting to \$36,196.50; not yet collected.

COST OF ROAD AND EQUIPMENT.

This road is leased to, built, equipped and operated by the Minneapolis & St. Louis Railway Company, and all construction and operating accounts relating thereto are shown in M. & St. L. R'y report.

CAPITAL STOCK.

Capital stock authorized by articles of association	\$ 3,000,000.00
Capital stock authorized by vote of company.....	10,000.00
Capital stock issued, number of shares.....	100
Total number of stockholders.....	9
Number of stockholders in Iowa.....	3
Amount of stock held in Iowa	\$300.00

This road has never been operated by this company, but was permanently leased to and was built and equipped by the Minneapolis & St. Louis Railway Company; earnings, expenses and cost of construction are included in the report of that road.

DEBT.

The Minneapolis & St. Louis Railway Company issues its bonds on this line.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—John Martin, Minneapolis, Minnesota.

Vice-President—David Secor, Forest City, Iowa.

Secretary—David Secor, Forest City, Iowa.

Treasurer—Jasper Thompson, Forest City, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

John Martin, Minneapolis, Minnesota.

W. D. Washburn, Minneapolis, Minnesota.

C. C. Washburn, Madison, Wisconsin.

C. F. Hatch, Minneapolis, Minnesota.

J. M. Shaw, Minneapolis, Minnesota.

David Secor, Forest City, Iowa.

Jasper Thompson, Forest City, Iowa.

Stanley D. Wadsworth, Lake Mills, Iowa.

A. H. Bode, Minneapolis, Minnesota.

General offices at Forest City, Iowa.

Date of annual meeting of stockholders, first Monday in June.

Fiscal year of the company, January 1st.

STATE OF MINNESOTA. }
COUNTY OF HENNEPIN. }

John Martin, President, and Charles F. Hatch, Director of the Minnesota & Iowa Southern Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880.

(Signed) JOHN MARTIN, *President*;
[L. S. OF R. R.] CHAS. F. HATCH, *Director*.

Subscribed and sworn to before me, this 13th day of September, A. D. 1880.

[L. s.] M. P. HAWKINS, *Notary Public, Minnesota*.

Received and filed in the office of the Commissioners of Railroads, this 18th day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

MISSOURI, IOWA & NEBRASKA RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income, for Iowa.....	\$ 62,276.05
Total expense (including taxes).....	40,266.62
Net income.....	<u>22,009.43</u>

ANALYSIS OF EARNINGS.

From local passengers.....	\$ 10,389.33
From express and extra baggage.....	560.00
From mails.....	<u>1,265.43</u>
<i>Total earnings from passenger department.....</i>	<u><u>\$ 12,214.76</u></u>
From local freight.....	\$ 50,061.29
<i>Total earnings from freight department.....</i>	<u><u>\$ 50,061.29</u></u>
<i>Total transportation earnings.....</i>	<u><u>\$ 62,276.05</u></u>
<i>Total income from all sources.....</i>	<u><u>\$ 62,276.05</u></u>
Proportion for Iowa.....	\$ 62,276.05
Earnings per mile of road operated.....	<u>1,383.90</u>

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 3,884.92
Legal expenses.....	600.00
Stationery and printing.....	550.08
Contingencies and miscellaneous.....	1,641.26
Repairs of bridges (including culverts and cattle-guards)....	1,328.61
New buildings, charged to expenses.....	339.46
Repairs of fences, road-crossings, and signs.....	81.27
Repairs of road-bed and track.....	8,746.06
Repairs of locomotives.....	2,648.34
Fuel for locomotives.....	3,919.74
Water supply.....	364.20
Locomotive service, salaries and wages.....	4,347.33
Repairs of passenger cars.....	485.15
Passenger train service, salaries and wages.....	3,242.71
Repairs of freight cars.....	2,136.22
Telegraph expenses.....	56.22
Loss and damage, freight and baggage.....	120.59
Loss and damage, property and cattle, including losses by fire.	1,895.16
Personal injuries.....	23.63
Agents and station service, salaries and wages.....	3,226.07
Station supplies.....	23.52
Taxes in Iowa.....	601.84

Total operating expenses and taxes..... \$ 40,266.62

Class No. 1, maintenance of way.....	\$ 10,490.69
Class No. 2, maintenance of motive power and cars.....	5,269.71
Class No. 3, conducting transportation.....	17,225.17
Class No. 4, general expenses.....	7,281.05
Total.....	\$ 40,266.62

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3, and 4</i>).....	\$ 40,266.62
Proportion for Iowa.....	\$ 40,266.62
Per mile of road operated.....	894.31
Percentage of expenses to earnings.....	64

GENERAL RECAPITULATION.

Total earnings.....	\$ 62,276.05
Total operating expenses.....	40,266.62
Net earnings—earnings above operating expenses.....	\$ 22,009.43

BALANCE SHEET.

ASSETS.

Construction account.....	\$ 4,796,270.42
Equipment account.....	154,240.54
Total assets.....	\$ 4,950,512.96

LIABILITIES.

Capital stock.....	\$ 2,448,700.00
Funded debt.....	2,365,000.00
Unfunded debt (<i>as follows</i>):	
Notes payable.....	\$ 103,752.37
Vouchers and accounts.....	33,060.59
Profit and loss balance (if surplus).....	136,812.96
<i>Total liabilities</i>	\$ 4,950,512.96

DESCRIPTION OF ROAD.

Length of main line of road from Keokuk to Corydon, miles...	118
Length of main line of road in Iowa.....	43
Length of main line of road in Missouri.....	76
Aggregate length of sidings.....	4
Weight per yard, iron, 56 lbs.	
Gauge of track.....	4 ft. 8½ in.

EMPLOYES.

Number of persons regularly employed on all roads operated by company.....	276
Same in Iowa.....	92

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives.....	6	6
Number of passenger cars.....	2	2
Number of baggage, mail, and express cars.....	2	2
Number of freight cars (basis of eight wheels).....	292	292
Number of other cars.....	54	54

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

United States Express Company runs on this road.

U. S. MAIL.

The company receives \$4,281.48 annually for transporting mail.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 4,796,270.42
Average cost of construction per mile of road (not including sidings).....	40,646.36

COST OF EQUIPMENT.

<i>Total for equipment</i>	\$ 154,240.54
Average cost of equipment <i>per mile of road</i> operated by company in this State.....	1,307.12

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 4,950,512.96
Proportion of same for Iowa.....	1,786.204

RATES OF FARE, Etc.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	3
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents.....	3
Average rate of fare per mile for special ticket passengers, cents...	1½
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents..	3

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 2,448,700.00
Capital stock, amount paid in.....	2,448,700.00
Stock per mile.....	20,751.70

DEBT.

Funded debt, as follows:

Bonds due 1910, rate of interest 7 per cent, gold.....	\$ 2,365,000.00
Unfunded indebtedness, notes payable.....	\$ 103,752.34
	88,060.59
	<u>186,812.96</u>

Total amount of debt liabilities..... \$ 2,501,812.96

Stock and debt..... 4,950,512.96

Debt per mile..... 21,201.80

Capital stock per mile..... 20,751.70

Total amount of stock and debt per mile... .. \$ 41,953.50

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Gen. F. M. Drake.
Vice-President—Henry Hill.
Secretary—Jas. Fitz Henry.
Treasurer—Jas. Fitz Henry.
General Manager—Henry Hill.
General Superintendent—Henry Hill.
Assistant General Superintendent—W. S. Hill.
Chief Engineer—Henry Shaw.
Superintendent of Telegraph—W. S. Hill.
Auditor—D. H. Williams.
General Passenger Agent—W. S. Hill.
General Freight Agent—W. S. Hill.
Attorneys, General and Local—T. T. Hughes and A. J. Baker.

NAMES OF DIRECTORS, WITH RESIDENCE.

B. E. Smith, New York.
 George Opdyke, New York.
 Wm. Gebhart, New York.
 A. L. Hopkins, New York.
 C. A. Secor, New York.
 H. C. Thatcher, Boston, Massachusetts.
 Wm. Bradley, Centerville, Iowa.
 J. A. Talbot, Centerville, Iowa.
 F. M. Drake, Centerville, Iowa.
 Henry Hill, Keokuk, Iowa.
 Jas. Fitz Henry, Keokuk, Iowa.
 Jno. N. Irwin, Keokuk, Iowa.
 Jno. E. Walker, Warsaw, Illinois.

General offices at Centerville, Iowa.

Date of annual meeting of stockholders, first Monday of January of each year.

Fiscal year of the company, every year, January 1 to December 31.

STATE OF IOWA, }
COUNTY OF LEE. }

Henry Hill, General Superintendent, Jas. Fitz Henry Secretary and Treasurer of the Missouri, Iowa & Nebraska Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth of June, A. D. 1880, to the best of their knowledge and belief.

(Signed)
[L. S. OF R. R.]

HENRY HILL.
JAS. FITZ HENRY,
Secretary.

Subscribed and sworn to before me, this 27th day of September, A. D. 1880.
[L. S.]

WM. T. RANKIN,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 27th day of September, A. D. 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

SIoux CITY & PACIFIC RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income from Iowa division.	\$	289,489.98
Total expense for Iowa division (including taxes)		179,823.89
Net income from Iowa division.....	\$	109,666.09
Net income from other portions of road.....		62,763.24
Total net income.....	\$	172,429.33
Rentals (specifying amount to each company):		
From Fremont, Elkhorn & Missouri Valley Railroad in Nebraska	\$	28,947.47
Interest accrued during year.....		97,840.29
Interest paid during year.....		47,740.29
Interest on funded debt.	\$	96,630.00
Interest paid on funded debt.....		47,580.00
Interest on other debt.....		160.29
Interest paid on other debt.....		160.29
Dividends declared (7 per cent on preferred stock).....		11,830.00
Balance for the year, surplus.....		33,811.57
Balance at commencement of year	\$	52,453.55
Add entries made in profit and loss account during the year not included in the above statement.....		3,714.67
	\$	56,168.22
Interest falling due during year not paid.....		50,100.00
Floating debt liquidated during the year, increased.		
Balance at commencement of year as so charged.....		56,168.22
Balance June 30, 1880, surplus.....		89,979.79

ANALYSIS OF EARNINGS.

From local passengers	\$	39,068.31
From through passengers		57,979.79
From express		3,517.18
From mails		8,708.50
<i>Total earnings passenger department.</i>	\$	<u>109,268.78</u>
From local freight	\$	62,113.18
From through freight		112,369.94
<i>Total earnings from freight department.</i>	\$	<u>174,483.12</u>
<i>Total transportation earnings.</i>	\$	283,751.90
Income from all sources (specifying same):		
Transportation earnings	\$	283,751.90
Miscellaneous		5,738.08
		<u>289,489.98</u>
<i>Total income from all sources.</i>	\$	<u>289,489.98</u>
Proportion for Iowa	\$	289,489.98
Earnings per mile of road operated (80.47 miles)		3,597.49
Receipts from all sources (including culverts and cattle-guards)		
Receipts from passenger trains per train mile run (104,604 miles)		1.04
Receipts from freight trains per train mile run (66,401 miles)		2.63
Receipts from all trains per train mile run (171,005 miles)		1.69

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks and general expenses ..	\$	6,598.27
Legal expenses		457.05
Insurance		48.94
Stationery and printing		1,341.57
Outside agencies and advertising		140.79
Contingencies and miscellaneous		3,539.60
Repairs of bridges (including culverts and cattle-guards)		8,292.57
New bridges, including culverts and cattle-guards, charged to expenses		*
Repairs of buildings		6,254.37
Repairs of fences, road-crossings and signs		1,379.60
Renewal of rails, number tons laid, iron 293.67		13,962.14
Renewal of ties, number laid, 36,833		23,910.12
Repairs of road-bed and track		16,346.72
Repairs of locomotives		10,485.92
Fuel for locomotives		18,349.49
Oil and waste		1,292.99
Locomotive service, salaries and wages		11,239.34
Repairs of passenger cars		2,040.22
Passenger train service, salaries and wages		4,548.59
Passenger train supplies		1,113.43
Mileage passenger cars, debit balances		1,409.85
Repairs of freight cars		8,896.97
Freight train service, salaries, wages		5,334.50
Freight train supplies		352.24
Mileage freight cars, debit balances		7,924.31
Telegraph expenses		1,438.04
Loss and damage, freight and baggage		708.18
Loss and damage, property and cattle, including losses by fire		1,536.44

* One new bridge, 75 feet span, charged to expense, but no separate account kept of cost of same which is included in repairs of bridges.

Personal injuries.....	\$	786.80
Agents and station service, salaries and wages.....		10,644.01
Station supplies.....		983.29
<i>Total operating expenses</i>	A. \$	171,335.85
Taxes in Iowa.....		8,488.04
Taxes in other States.....	\$	12,209.73
<i>Total operating expenses and taxes</i>	\$	179,823.89
Class No. 1, maintenance of way.....	\$	70,135.52
Class No. 2, maintenance of motive power and cars.....		21,413.11
Class No. 3, conducting transportation.....		67,661.00
Class No. 4, general expenses.....		20,614.26
Total.....	\$	179,823.89

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$	179,823.89
Proportion for Iowa.....	\$	179,823.89
Per mile of road operated.....		2,234.67
Per train mile for passenger, freight and mixed trains (171,005 miles).....		1.05
Percentage of expenses to earnings.....		62.11
Net earnings per train mile (171,005 miles).....		.64

GENERAL RECAPITULATION.

Total earnings.....	\$	289,489.98
Total receipts during the year.....	\$	275,268.03
Total operating expenses.....		179,823.89
Net earnings—earnings above operating expenses.....	\$	109,666.09
Total receipts above operating expenses.....	\$	95,444.14
Percentage of net earnings to stock and debt.....		1.94
Percentage of net earnings to cost of road and equipment...		2.04

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR ENDING JUNE 30, 1880.

Grading and masonry.....	\$	25.00
Superstructure, including rails.....		1,537.30
Land, land damages and fences.....		18.09
Passenger and freight stations, coal-sheds and water-stations.....		28.56
Machine shops, including machinery and tools.....		170.67
<i>Total for construction</i>	\$	1,779.62
Locomotives, 3.....		1,803.17
Freight and other cars, 1 pile driver.....		823.65
<i>Total for equipment</i>	\$	2,626.82
<i>Total expenditures charged to property accounts:</i>		
For Iowa division.....	\$	4,406.44
For Nebraska.....		1,007.10
<i>Net addition to property account for the year</i>	\$	5,413.54

SURPLUS.

Surplus at the commencement of year.....	\$	56,168.22
Surplus at the close of year		89,979.79
The amount surplus in hands of treasurer and assistant treasurer		44,638.52
The amount in banks in New York.....	\$ 11,260.00	
The amount in banks in Boston and in hands of treasurer.....	26,133.28	
The amount in banks in Iowa	7,245.24	
The amount of its own bonds owned by company		5,000.00
Amount absorbed in construction		30,831.28
Amount in material and balances from other roads, individuals and U. S. government in excess of balances due other roads and bills and accounts payable.....		9,509.99

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$	5,355,551.28
Equipment trust.....		14,130.00
Other permanent investments (<i>as follows</i>):		
Bonds of the company, first mortgage.....	\$ 5,000.00	
Cash items (<i>as follows</i>):		
Cash.....	44,638.52	
Due from agents, companies and individuals....	154,103.02	
		198,741.54
Other assets (<i>as follows</i>):		
Materials and supplies.....	\$51,120.04	
Accounts against U. S. government for transportation.....	120,021.98	171,084.98
<i>Total assets</i>	\$	5,744,456.84

LIABILITIES.

Capital stock, common.....	\$ 1,899,400.00	
Capital stock, preferred.....	169,000.00	\$ 2,068,400.00
Funded debt		3,256,320.00
Unfunded debt (<i>as follows</i>):		
Interest unpaid	\$ 51,165.00	
Notes payable.....	19,130.00	
Vouchers and accounts	259,462.05	329,757.05
Profit and loss balance (if surplus).....		89,979.79
<i>Total liabilities</i>	\$	5,744,456.84

This company, in connection with the companies owning the line from Chicago to Missouri Valley, Iowa, has agreed to contribute an amount necessary, in addition to the rental of the extension of Fremont, Elkhorn & Missouri Valley Railroad west of Wisner, Nebraska, to meet the interest on the bonds of such extension, issued for the actual cost thereof, in proportion to the earnings of the contributing lines derived from such extension.

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	104,604
Freight train mileage.....	66,401
Switching train mileage.....	51,283
<i>Total train mileage.....</i>	<i>222,288</i>
Number of local passengers.....	22,538
Number of through passengers.....	36,987
<i>Total number of passengers.....</i>	<i>59,525</i>
Local passenger mileage (local passengers carried one mile).....	1,136,837
Through passenger mileage (through passengers carried one mile).....	1,833,109
Number tons of local freight carried in Iowa.....	94,841
Number tons through freight carried in Iowa.....	117,046
<i>Total number tons freight carried.....</i>	<i>211,888</i>
Local freight mileage (tons local freight carried one mile).....	5,279,837
Through freight mileage (tons through freight carried one mile) ..	4,233,480
Average weight of passenger trains (exclusive of passengers) tons ..	113
Average number of cars in passenger trains.....	3½
Number of miles run by loaded and empty freight cars.....	1,370,183
Average weight of freight trains (exclusive of freight) tons.....	291
Average number of cars in freight train.....	29
Average number of persons employed.....	500
Rate of speed of passenger and express trains, including stops ...	21½ miles
Rate of speed of freight trains, including stops.....	11½ miles

TONNAGE OF ARTICLES TRANSPORTED.

	ON IOWA DI- VISION.		ON WHOLE ROAD, IN- CLUDING LINES IN NEBRAS- KA.	
	Tons.	Per cent.	Tons.	Per cent.
Grain.....	12,515	9.8	62,066	25.8
Flour.....	698	.5	853	.3
Provisions (beef, pork, lard, etc.) ..	1,582	1.2	2,524	1.1
Animals.....	11,532	9.0	24,986	10.4
Other agricultural products.....	658	.5	869	.4
Lumber and forest products ..	55,432	43.2	56,254	23.4
Coal.....	5,583	4.4	6,196	2.6
Plaster.....	498	.4	630	.3
Salt.....	1,924	1.5	2,293	1.0
Railroad iron—iron and steel rails.....	6,141	4.8	6,141	2.6
Other iron and castings (included in merchandise).....				
Oil (included in merchandise).....				
Stone and brick.....	1,077	.8	1,541	.6
Manufactures—articles shipped from point of pro- duction.....	3,413	2.7	3,806	1.6
Merchandise and other articles not enumerated above.....	27,149	21.2	35,023	14.6
Construction material.....			36,783	15.3
Total tons carried	128,202	100	239,965	100

The above for Iowa division only on freight forwarded, which is all we can report when taken for a separate division.

DESCRIPTION OF ROAD.

Length of main line of road from Sioux City, Iowa, to Fremont, Nebraska.....	107.42
Length of main line of road in Iowa	80.47
Length of main line of road in Nebraska	26.95
Total length of road belonging to this company, miles.	107.42
Aggregate length of sidings and other tracks not above enumerated, miles....	12.66
Same in Iowa.....	8.87
Aggregate length of track, computed as single track.....	120.10
Same in Iowa.....	80.24
Total length of iron rails in tracks.	120.10
Weights per yard, iron, 56 lbs.	
Gauge of track.....	4 feet, 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length in miles of each:

Fremont, Elkhorn & Missouri Valley Railroad. }	Miles..	109.34
Fremont to Wisner		
Fremont to Oakdale.....		
Total length of above roads		109.34
Total miles of road operated by this company.....		216.76
Total miles of road operated by this company in Iowa.....		80.47
Number of stations in Iowa on all roads operated by this company.....		12
Number of telegraph offices in same.		10
Number of stations on all roads owned by this company		16
Same in Iowa.....		12

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	500
--	-----

EQUIPMENT.

	LEASED.	OWNED.	TOTAL.
Number of locomotives	2	13	15
Number of passenger cars		8	8
Number of baggage, mail and express cars.....		6	6
Number of freight cars, basis of 8 wheels.....	20	154	174
Number of other cars (caboose)		11	11
Maximum weight of locomotives in working order.....		69,400 lbs.	
Average weight of locomotives in working order.....		61,000 lbs.	
Maximum weight of tenders full of fuel and water.....		45,900 lbs.	
Average weight of tenders full of fuel and water.....		38,000 lbs.	
Maximum weight of passenger cars.....		40,000 lbs.	
Average weight of passenger cars		37,800 lbs.	
Number of mail and baggage cars.....			6
Number of 8-wheel box freight cars.....			89
Number of 8-wheel platform cars.....			45
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender.....			43 feet.
Total length of heaviest engine and tender over all.....			52 feet.
Number of locomotives equipped with train brake			3
Kind of brake, Westinghouse automatic air brake.			
Number of cars equipped with train brake.....			9
Kind of brake, Westinghouse automatic air brake.			
Number of cars with Miller platform and buffer.....			8
Are charges for the transportation of the company's supplies included in the earnings as reported for your road. No.			

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The American Express Company runs on this road. For Iowa, one and one-fifth rates is charged on all packages weighing in excess of twenty pounds, except on the following articles destined to, or coming from, points east of Missouri Valley, on which we get one and one-tenth first-class rates; viz., beer, butter, eggs, poultry, game, furs, fruit, and vegetables.

TRANSPORTATION COMPANIES.

What amount have you paid other corporations, car loaning companies (stock companies) or individuals, *not operating railroads*, for the use of cars, stating name of individuals or company, place of general office of said company, and amount paid to each?

United States Rolling Stock Company, New York City, 20 flat cars.....	\$	1,661.33
Davenport & Northwestern Railway, Davenport, Iowa, rental of 10 flat cars.....		197.00
Total.....	\$	1,858.33

SLEEPING CARS.

Sleeping cars run on night trains between Missouri Valley and Sioux City, we paying 3 cents per mile to owners, St. Paul & Sioux City Railroad Company. Sleeping car fare between Council Bluffs or Missouri Valley and Sioux City, \$1.50; St. Paul, \$2.00 additional to regular passenger fare. Pullman sleeping cars have been run since May 1880 on our day train in connection with the Chicago & Northwestern Railway to and from Chicago—mileage is 3 cents per mile. The rate for berth between Chicago and Sioux City is \$3.00, and for seat between Missouri Valley and Sioux City, 50 cents.

Paid to the St. Paul & Sioux City Railroad Company for mileage of its sleeping cars, \$1,366.59. The St. Paul Company receives the earnings of these cars. The amount to be paid by this company for account of Pullman cars not yet adjusted.

UNITED STATES MAIL.

What is the compensation paid you by the United States government for the transportation of its mails, and on what terms of service?

Ans. The United States government withholds all compensation for mail service.

LANDS—CONGRESSIONAL GRANT.

No change since report for the year 1878.

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$	5,355,551.28
Average cost of same per mile		49,856.18
Proportion of same for Iowa.....		4,012,278.36

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Sioux City, Iowa.....	Pratt Combination...	Wood and iron.	75 feet....	1879.

	NO.	FEET.
Number pile and trestle bridges and length in Iowa.....	68	5,424
Number of spans of bridges, 100 feet and upward.....	2	344
Number of combination bridges.....	3	415
Number of crossings of highways at grade.....	80	
Number of railroad crossings at grade (specifying each).....	1	
Illinois Central freight track, at Sioux City.		

RATES OF FARE, Etc.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	3.43
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents.....	3.16
Average rate of fare per mile <i>received all</i> passengers, cents....	3.28
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads, cents.....	2.654
Average rate per ton per mile received for all freight carried, cents.....	1.894
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa.....	44.76

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 6,000,000.00
Capital stock authorized by vote of company.....	2,068,400.00
Capital stock issued, number of shares 20,684; amount paid in	2,068,400.00
Total amount paid in as per books of the company.....	2,068,400.00
Number of stockholders.....	136
Number of stockholders in Iowa.....	15
Amount of stock held in Iowa, shares.....	\$ 36,100.00
Capital stock per mile.....	19,255.26

DEBT.

Funded debt as follows:

First mortgage bonds, due January 1, 1898, rate of interest 6 per cent.....	\$ 1,628,000.00
Interest paid on same during year.....	\$ 96,630.00
United States subsidy second mortgage bonds, due 1898, rate of interest 6 per cent.....	1,628,320.00
Interest paid on same during year. None.	
Unfunded indebtedness.....	329,757.05
Interest paid on same.....	\$ 160.29
Total amount of funded debt.....	3,256,320.00
Amount of unfunded debt.....	329,757.05

Total amount of debt liabilities..... \$ 3,586,077.05

Stock and debt..... 5,654,477.05

Debt per mile of road..... 33,384.00

Capital stock per mile of road..... 19,255.26

Stock and debt per mile..... \$ 52,639.26

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1879. July	18 H. J. Rainbow	Fireman	Near Sloan station.	Badly bruised	While oiling valves in steam-chest fell from engine, striking on face and neck; no bones broken. He cannot explain how he fell. Fully recovered and on duty. Speed of train about twenty miles per hour.
July	31 J. W. Maughlin	Citizen	Near Onawa.	Three ribs broken	Attempted to get on freight train running at speed of fourteen miles per hour, and was thrown to the ground breaking ribs and bruising him considerably. Recovered in a few weeks. His own fault.
September	30 Gus. Moy	Brakeman	2 1/4 miles south of Sloan.	Communited fracture and dislocation of ankle joint.	Freight train was thrown from the track by cattle and he jumped from top of car. Recovered in a short time and in service of the company ever since.
October	4 J. W. Pernjoy	Passenger	Sioux River	Head cut bad and otherwise bruised.	Attempted to jump on moving train. His own fault.
October	24 H. Ortell	Brakeman	Whiting station	Fingers mashed	Coupling cars. The extent of his injuries have not been reported.
October	31 W. E. Fowler	Engineer of pile driver	Missouri River	Arm broken	Main rod of engine broke, striking him on arm and breaking it between elbow and wrist.
December	23 George Dalben	Brakeman	Sioux City	Left arm and leg crushed.	While coupling cars caught his foot between guard rail and rail of main track; was thrown down and one truel of box car passed over him. His arm and leg were amputated, but he did not rally after and died from his injuries. As Mr. D. got signal for train to back up and it only ran about 15 feet, none of the train men were ever blamed for the accident.

RECAPITULATION OF ACCIDENTS.

Killed—employees—from misconduct or want of caution.....	1
<i>Total killed</i>	1
Injured—Passengers—from misconduct or want of caution.....	1
Employees—from causes beyond their control	2
misconduct or want of caution.....	2
Others—stealing rides.....	1
<i>Total injured</i>	6

We have adopted the plan of filling the spaces between guard rails and rails of main track and all angles between rails, with wood.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Oliver Ames, North Easton, Massachusetts.
Vice-President—D. C. Blair, Belvidere, New Jersey.
Secretary—P. E. Hall, Cedar Rapids, Iowa.
Treasurer—David P. Kimball, Boston, Massachusetts.
Assistant Treasurer—J. Van Deventer, Cedar Rapids, Iowa.
General Manager—P. E. Hall, Cedar Rapids, Iowa.
Superintendent—F. C. Hills, Missouri Valley, Iowa.
Chief Engineer—J. E. Ainsworth, Missouri Valley, Iowa.
Superintendent of Telegraph—M. C. Shield, Missouri Valley, Iowa.
Auditor—Henry V. Ferguson, Cedar Rapids, Iowa.
General Passenger Agent—F. C. Hills, Missouri Valley, Iowa.
General Freight Agent—F. C. Hills, Missouri Valley, Iowa.
Attorneys, General and Local—Joy & Wright, Sioux City, Iowa; E. S. Bailey, Clinton, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

Fred. L. Ames, North Easton, Massachusetts.
Oliver Ames, North Easton, Massachusetts.
John I. Blair, Blairstown, New Jersey.
D. C. Blair, Belvidere, New Jersey.
James Blair, Scranton, Pennsylvania.
Wm. T. Glidden, Boston, Massachusetts.
P. E. Hall, Cedar Rapids, Iowa.
David P. Kimball, Boston, Massachusetts.
Horace Williams, Clinton, Iowa.

General offices of the company, Cedar Rapids, Iowa.
Date of annual meeting of stockholders, third Wednesday in May.
Fiscal year of the company, January 1st to December 31.

STATE OF IOWA, }
COUNTY OF LINN. }

P. E. Hall, General Manager of the Sioux City & Pacific Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1880, to the best of his knowledge and belief.

(Signed)
[L. S. OF R. R.]

P. E. HALL.

Subscribed and sworn to before me, this 13th day of September, A. D. 1880.
[L. s.] CHARLES H. CLARK, *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this
15th day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

WABASH, ST. LOUIS & PACIFIC RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 10,077,845.68
Total expense.....	6,490,132.35
Net income.....	\$ 3,587,713.33
Rentals.....	347,775.92
Interest on funded debt.....	2,919,096.12
Interest on other debt.....	115,852.04
Balance for the year (deficit).....	1,632,832.68
Balance at commencement of year (deficit)	1,025,490.35
Add or deduct entries made in profit and loss account during the year not included in the above statement..	551,723.70
Construction charged to income account	280,678.88
Balance June 30, 1880 (deficit)	1,632,832.65

ANALYSIS OF EARNINGS.

From passengers.....	\$ 2,110,760.75
From express and baggage	166,707.95
From mails.	204,560.72
<i>Total earnings from passenger department</i>	<u>\$ 2,482,038.42</u>
<i>Total earnings from freight department</i>	<u>\$ 7,513,467.14</u>
Miscellaneous.....	68,032.44
<i>Total transportation earnings</i>	<u>\$ 7,581,499.58</u>
Rents for use of road	12,000.00
Sundries.....	2,307.68
<i>Total income from all sources</i>	<u>\$ 10,077,845.68</u>
Proportion for Iowa	\$ 63,061.31
Earnings per mile of road operated	5,827.09
Receipts from all trains per train mile run (10,276,713) .....	.97

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 216,524.18
Legal expense.....	70,085.55
Insurance.....	6,970.35
Stationery and printing.....	87,408.67
Outside agencies and advertising.....	156,615.90
Repairs of bridges (including culverts and cattle-guards)....	292,451.00
Repairs of buildings.....	79,060.14
Repairs of fences, road-crossings and signs.....	45,377.17
Renewal of rails.....	225,465.73
Renewal of ties.....	191,356.43
Repairs of road-bed and track.....	766,140.24
Repairs of locomotives.....	428,699.09
Fuel for locomotives.....	557,182.61
Water supply.....	65,263.71
Oil and waste.....	78,007.45
Locomotive service, salaries and wages.....	657,838.63
Repairs of passenger cars.....	87,626.91
Passenger train service, salaries and wages.....	97,817.73
Passenger train supplies.....	22,562.53
Repairs of freight cars.....	446,145.04
Freight train service, salaries and wages.....	396,482.24
Freight train supplies.....	39,123.90
Telegraph expenses.....	108,843.13
Loss and damage, freight and baggage.....	31,164.38
Loss and damage, property and cattle, including losses by fire.	50,579.26
Personal injuries.....	34,059.73
Agents and station service, salaries and wages.....	427,684.41
Station supplies.....	18,342.30
Operating expenses not enumerated above.....	805,353.94

<i>Total operating expenses.....</i>	<i>\$ 6,490,132.35</i>
Taxes charged in income account.....	267,529.09
Taxes in Iowa.....	\$2,606.92

Total operating expenses and taxes..... \$ 6,757,661.44

Class No. 1, maintenance of way.....	\$ 1,599,850.71
Class No. 2, maintenance of motive power and cars.....	962,471.04
Class No. 3, conducting transportation.....	3,390,255.95
Class No. 4, general expenses.....	805,083.74

Total..... \$ 6,757,661.44

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3, and 4</i>).....	\$ 6,757,661.44
Proportion for Iowa.....	64,901.33
Per mile of road operated.....	\$ 3,907.34
Per train mile for passenger, freight and mixed trains, (10,376.713 miles) cents.....	62
Percentage of expenses to earnings.....	64.491
Net earnings per train mile, cents.....	35

GENERAL RECAPITULATION.

Total earnings.....	\$ 10,063,538.00
Total receipts during the year.....	\$ 10,077,845.68
Total operating expenses.....	6,757,661.44
Net earnings—earnings above operating expenses.....	<u><u>\$ 3,320,184.24</u></u>

Percentage of net earnings to stock and debt.....	4.75
Percentage of net earnings to cost of road and equipment....	4.75

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry.....	\$	55,289.90
Bridging.....		263,636.87
Superstructure, including rails.....		490,976.69
Land, land damages, and fences.....		70,990.09
Passenger and freight stations, coal-sheds and water-stations.		68,086.51
Engine-houses, car-sheds, turn-tables, machine-shops, including machinery and tools....		19,487.39
Engineering, agencies, salaries, and other expenses during construction.....		4,107.02
<i>Total for construction.....</i>	<i>\$</i>	<i>917,234.57</i>
Locomotives.....	\$	82,278.87
Parlor, sleeping and dining cars.....		6,440.58
Passenger, mail and baggage cars.....		53,351.93
Freight and other cars.....		437,500.54
<i>Total for equipment.....</i>	<i>\$</i>	<i>579,771.92</i>
<i>Total expenditures charged to property accounts.....</i>	<i>\$</i>	<i>1,497,006.49</i>
<i>Net addition to property account for the year.....</i>	<i>\$</i>	<i>1,497,006.49</i>

SURPLUS.

Deficit at the commencement of year.....	\$	1,025,420.35
Deficit at the close of year.....		[1,632,832.66]
The amount invested in railroad stocks and securities.....		127,867.34
Give the name of each road and the number of shares owned in each of them and the par value of shares:		
Preferred stock Wabash, St. L. & P. R'y Co., 12 shares.....		1,200.00
Capital stock Union depot, Kansas City, 10 shares.....		1,000.00
Capital stock St. L. & N. O. Transportation Co., on account....		46,875.00
St. Louis, Council Bluffs & Omaha R. R. bonds, 29 bonds.....		43,200.00
Havana, Rantoul & Eastern R. R. bonds, 3 bonds.....		6,297.15
Quincy R. R. Bridge Co. stock, 39 shares.....		
Union Bridge Co. stock, 60 shares.....		29,195.19
Union Bridge Co. bonds, 46 bonds.....		
St. Louis, Ottumwa & C. R. R. stock, 5,380 shares.....		
Council Bluffs & St. Louis R. R. stock, 11,089 shares.....		
St. Louis, Council Bluffs & Omaha R. R., stock, 7,285 shares.		100.00
Brunswick & Chillicothe R. R. stock, 4,366 shares.....		
As per general account.....	\$	127,867.34

BALANCE SHEET.

ASSETS.

Cost of road, equipment and appurtenances.....	\$	75,530,706.02
Other permanent investments.....		127,867.34
Expenditures for construction and equipment, since January 1st.....		775,262.51
Other assets (<i>as follows</i>):		
Materials and supplies.....		769,520.35
Barney & Smith M'fg Co., cost of cars, unappropriated....		168,750.00
Profit and loss to January 1, 1880.....		1,064,593.79
Income account since January 1, 1880.....		133,048.76
<i>Total debits.....</i>	<i>\$</i>	<i>79,169,748.77</i>

LIABILITIES.

Capital stock	\$	40,000,000.00
Funded debt		35,530,706.02
Unfunded debt (<i>as follows</i>):		
Notes payable	\$	1,310,292.24
Vouchers and accounts		2,196,750.51
Profit and loss balance, capital revenue account		132,000.00
<i>Total credits</i>	\$	79,169,748.77

MILEAGE, TRAFFIC, ETC.

Passenger train mileage	2,537,522
Freight train mileage	17,310,558
<i>Total train mileage</i>	19,848,080
<i>Total number of passengers</i>	1,528,336
Total passenger mileage (passengers carried one mile)	77,862,697
<i>Total number tons freight carried</i>	3,919,008
Total freight mileage (tons freight carried one mile)	947,369,587
Average weight of passenger trains (exclusive of passengers) lbs.	187,587
Average number of cars in passenger trains	5
Average weight of freight trains (exclusive of freight) lbs.	320,587
Average number of cars in freight train	10
Average number of persons employed	8,064
Miles run by passenger, mail and baggage cars, east	6,442,642
Miles run by passenger, mail and baggage cars, west	6,424,980
Miles run by freight cars, west	87,120,688
Miles run by freight cars, east	85,984,888
Rate of speed of passenger and express trains, including stops, miles	20
Rate of speed of freight trains, including stops, miles	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	1,663,313	42.44
Flour	137,169	3.50
Provisions—beef, pork, lard, etc	57,017	1.45
Animals	276,441	7.05
Other agricultural products	64,803	1.65
Lumber and forest products	354,054	9.03
Coal	337,187	8.61
Plaster	64,943	1.66
Salt	81,688	2.09
Petroleum	16,344	.42
Railroad iron—iron and steel rails	103,865	2.65
Other iron and castings	53,321	1.36
Cotton	76,493	1.95
Ores	18,779	.48
Manufactures—articles shipped from point of production	76,010	1.94
Merchandise, and other articles not enumerated above ..	537,601	13.72
<i>Total tons carried</i>	3,914,008	100

DESCRIPTION OF ROAD

Length of main line of road in Iowa, miles.....	121.3
Total length of branches owned by company in Iowa	121.3
Total length of road belonging to this company	1,415.68
Aggregate length of sidings and other tracks not above enumerated.....	229.11
Same in Iowa	10
Aggregate length of track, computed as single track	1,644.68
Same in Iowa	131.3
Total length of steel rails in tracks	1,068.65
Total length of iron rails in tracks	327.03
Weight per yard, steel, 52 to 60 lbs.	
Weight per yard, iron, 52 to 65 lbs.	
Gauge of track	4 ft., 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:

	Miles owned.	Miles leased.
From Toledo to St. Louis, main line	435.7	.....
From Decatur to Quincy, main line	150.7	.....
From Bluffs to Hannibal, main line.....	49.8	.....
From Mayville to Pittsfield, branch	6.2	.....
From Clayton to Keokuk, branch	42.5	.....
From Logansport to Butler, branch .....	.....	93.00
From Edwardsville to Edwardsville Crossing, branch	10.2	.....
From Streator to Effingham, branch	164.4	.....
From St. Louis to Kansas City, main line	275.0	.....
From Centralia to Columbia, branch .....	.....	21.76
From Moberley to Coatesville, branch	87.56	.....
From Coatesville to Ottumwa, branch .....	.....	43.37
From Brunswick to Chillicothe, branch .....	.....	37.94
From Chillicothe to Pattonsburg, branch.....	.....	41.56
From Pattonsburg to Council Bluffs, branch	144.87	.....
From Roseberry to Clarinda, branch	21.50	.....
From Salisbury to Glasgow, branch	15.00	.....
From Lexington to St. Joseph, branch .....	.....	76.14
From Ferguson to St. Louis Union Depot, branch.....	12.25	.....
Total miles	1,415.68	313.80

Total miles of road operated by this company.....	1,729.58
Total miles of road operated by this company in Iowa.....	121.30
Number of stations in Iowa on all <i>roads operated</i> by this company.....	19
Number of telegraph offices in same.....	12
Number of stations on all <i>roads owned</i> by this company....	326
Same in Iowa.....	19

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	8,064
Same in Iowa.....	567

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives	294	294
Number of passenger cars	107	107
Number of baggage, mail, and express cars.....	77	77
Number of parlor or sleeping cars (chair cars).....	4	4
Number of dining cars.....	1	1
Number of freight cars (basis of eight wheels).....	6,201	6,201
Number of other cars.....	653	653
Weight of locomotives in working order, pounds.....		68,479
Weight of tenders full of fuel and water.....		40,000
Maximum weight of passenger cars.....		40,000
Average weight of passenger cars.....		37,000
Number of mail and baggage cars.....		77
Number of 8-wheel box freight cars.....		4,404
Number of 8-wheel platform cars		449
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender, in feet and inches.....		56, 2 $\frac{3}{4}$
Number of locomotives equipped with train brake.....		138
Kind of brake, Westinghouse automatic.		
Number of cars equipped with train brake.....		107
Kind of brake, Westinghouse automatic.		
Number of passenger cars with Miller platform and buffer.....		52
Number of passenger cars with Blackstone platform and buffer....		55
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.		

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

Pacific Express, \$520.00 per day. American Express, \$200.00 per month on Chicago & Paducah division. Pacific Express, \$200.00 per month on Chicago & Paducah division. We take all express freight at our depots.

TRANSPORTATION COMPANIES.

What freight and transportation companies run on your road, and on what terms and on what conditions as to rates, use of track, machinery, repairs of cars, etc.; do they use the cars of your company, or those furnished by themselves, and are their cars or their freight given any preference in speed, or order of transportation, and if so, in what particular?

Red Line.

Merchants' Dispatch.

Erie & North Shore Line

Wabash & Erie.

National Dispatch.

Hoosac Tunnel.

Canada Southern.

South Shore Line.

What amount have you paid other corporations, car loaning companies (stock companies), or individuals, *not operating railroads*, for the use of cars stating name of individuals or company, place of location of general office of said company, and amount paid to each?

Rent Wabash Equipment Company, cars.....	\$ 31,360.00
Rent C., B. & Q. tracks.....	28,291.75
Rent T., P. & W.....	10,833.33
Rent Boone Co. & Boonville Railroad.....	7,000.00
Rent St. L., O. & C. R. Railroad.....	22,575.00
Rent Brunswick & Chillicothe Railroad.....	11,234.81
Rent St. Louis, C. B. & O. Railroad.....	24,790.29
Rent St. J. & St. L. Railroad.....	35,600.52
Rent Union Depot, St. Louis.....	28,626.36
Rent Union Depot, Kansas City.....	2,047.37
Rent Eel River Railroad.....	75,353.34
Rent Wabash Car Company, cars.....	1,866.66
Rent Kansas City bridge.....	56,162.76
Rent Chicago & Paduach Railroad.....	5,000.00
H. & St. Jo. track.....	6,433.73
Total.....	\$ 347,775.92

SLEEPING CARS.

We own one dining car, which is on our fast train to St. Louis and runs in and out of Council Bluffs. Pullman sleeping cars are run on all of our lines. They are run on a mileage basis and charge \$2.00 per berth each night in addition to the regular passenger rates. We pay three cents per mile for use of Pullman sleeping cars and pay to the Pullman Palace Car Company for all damages done to cars while the same are on the roads.

U. S. MAIL.

We receive \$204,569.72 for transporting mails.

LOCAL AID IN BUILDING ROAD.

The following townships in Iowa voted aid in the construction of the Council Bluffs & St. Louis Railway, now one of our leased lines:

Colfax township, Page county, Iowa, 5 per cent tax, estimated.....	\$ 11,083.00
Washington township, Page county, Iowa, 5 per cent tax, estimated.....	11,026.00
Lincoln township, Page county, Iowa, 5 per cent tax, estimated.....	12,000.00
Morton township, Page county, Iowa, 5 per cent tax, estimated.....	9,656.00
Grant township, Page county, Iowa, 5 per cent tax, estimated.....	26,806.00
Monroe township, Fremont county, Iowa, 5 per cent tax, estimated.....	10,000.00
Deer Creek township, Mills county, Iowa, 5 per cent tax, estimated.....	12,676.00
White Cloud township, Mills county, Iowa, 5 per cent tax, estimated.....	15,040.00
Silver Creek township, Mills county, Iowa, 5 per cent tax, estimated.....	36,747.00

COST OF ROAD AND EQUIPMENT.

Cost of road, equipment and appurtenances.....	\$ 75,530,708.02
Average cost of same per mile.....	53,352.95
Proportion of same for Iowa.....	4,161,530.10

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Des Moines River at Ottumwa.....	Combination.	Wood and iron.	624 feet.	1879.
East Tarkio, C. B. & O. Division.....	Wood.....	Wood.....	128½ feet.	1879.
West Tarkio, C. B. & O. Division.....	Wood.....	Wood.....	128½ feet.	1879.
East Nishnabotna.....	Wood.....	Wood.....	150 feet.	1879.
Walnut Creek.....	Wood.....	Wood.....	106½ feet.	1879.
Hunter's Branch.....	Wood.....	Wood.....	68 feet.	1879.
Deer Creek.....	Wood.....	Wood.....	106½ feet.	1879.
West Nishnabotna.....	Wood.....	Wood.....	150 feet.	1879.
Rein's Branch.....	Wood.....	Wood.....	68 feet.	1879.
Silver Creek.....	Wood.....	Wood.....	128½ feet.	1879.
Keg Creek.....	Wood.....	Wood.....	106½ feet.	1879.
Pony Creek.....	Wood.....	Wood.....	68 feet.	1879.
Mosquito Creek.....	Wood.....	Wood.....	106½ feet.	1879.
Hutton's Branch.....	Wood.....	Wood.....	68 feet.	1879.
West Nodaway River.....	Wood.....	Wood.....	128½ feet.	1879.
East Nodaway River.....	Wood.....	Wood.....	106½ feet.	1879.
Buchanan Creek.....	Wood.....	Wood.....	68 feet.	1879.

	NO.	FEET.
Number pile and trestle bridges in Iowa.....	237	22,384
Number of spans of bridges of 100 feet and upward.....	17	
Number of spans of bridges, less 100 feet.....	8	
Number of combination bridges.....	1	
Number of wooden bridges.....	25	
Number of crossing of highways at grade.....	83	
Number of railroad crossings at grade (specifying each).....	10	
B. & S. W. R. R., at Moulton, Iowa.		
C., R. I. & P. Railroad, at Belknap, Iowa.		
C., R. I. & P. Railroad, at Council Bluffs, Iowa.		
C., B. & Q. Railroad, at Shenandoah, Iowa.		
C., B. & Q. Railroad at Ottumwa, Iowa.		
C., B. & Q. Railroad at Lawrence, Iowa.		
C., B. & Q. Railroad at Malvern, Iowa.		
C., B. & Q. Railroad at Council Bluffs, Iowa.		
C. & N. W. Railroad at Council Bluffs, Iowa.		

RATES OF FARE, Etc.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	2.710
Average rate per ton per mile received for all freight carried, cents.....	.89

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 40,000,000.00
Capital stock issued, number of shares.....	400,000
Capital stock per mile.....	\$ 28,254.97

DEBT.

Funded debt as follows:

First mortgage bonds, Toledo & Illinois Railroad	\$ 800,000.00
First mortgage bonds, Lake Erie, Wabash & St. Louis Railroad	2,500,000.00
First mortgage bonds, Great Western Railroad of 1859	2,496,000.00
First mortgage bonds, Illinois & Southern Iowa Railroad	300,000.00
First mortgage bonds, Decatur & East St. Louis Railroad	2,700,000.00
First mortgage bonds, Quincy & Toledo Railroad	500,000.00
First mortgage bonds, Great Western Railroad west of Decatur	3,000.00
Second mortgage bonds, Toledo & Wabash Railroad	1,000,000.00
Second mortgage bonds, Wabash & Western Railroad	1,500,000.00
Second mortgage bonds, Great Western Railroad of 1859	2,500,000.00
Consolidated sinking fund bonds, Toledo, Wabash & Western Railroad	2,610,000.00
Wabash Railway funded debt bonds, seven per cent.	480,500.00
Wabash Railway funded debt bonds, graduated	1,089,000.00
Wabash Railway second consolidated mortgage bonds	1,400,000.00
Mortgage notes, second series	71,000.00
Mortgage notes, third series	540,000.00
Graduated scrip certificates	544,000.50
Seven per cent graduated scrip certificates, from August 1st, 1877	116,585.00
Seven per cent graduated scrip certificates, from February 1st, 1877	480,000.52
Rolling stock certificates	68,000.00
First mortgage bonds, Hannibal & Naples Railroad	500,000.00
First mortgage bonds, North Missouri Railroad	6,000,000.00
Real estate and railway mortgage bonds, St. Louis, Kansas City & Northern Railroad	3,000,000.00
St. Charles bridge, first mortgage bonds	1,000,000.00
St. Charles bridge, second mortgage bonds	358,500.00
Council Bluffs & St. Louis Railroad, first mortgage bonds	2,350,000.00
Clarinda & St. Louis Railroad	264,000.00
<i>Total</i>	<u>\$ 35,530,706.02</u>

Unfunded indebtedness	\$ 3,507,042.75
Interest paid on same during year	\$ 115,852.04

Total amount of funded debt	35,530,706.02
Amount of unfunded debt	<u>3,507,042.75</u>

Total amount of debt liabilities

Stock and debt	\$ 79,087,748.77
Debt per mile	27,575.00
Stock per mile	<u>28,254.97</u>

Stock and debt per mile of road

\$ 55,829.97

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING
EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1879.					
November 4	Lawrence Faul.	Section laborer.	Near Silver City.	Killed.	Thrown from hand car.
December 18	John Ward.	Section laborer.	Near Clarinda.	Foot hurt.	Struck a pick into his own foot.
December 20	Owen Hughes.	Laborer.	Clarinda.	Foot hurt.	Foot slightly hurt by his letting a rail fall on it.
1880.					
February 11	E. G. Irwin.	Brakeman.	West Grove.	Hand hurt.	Hand slightly hurt while coupling cars.
February 22	H. W. Lacy.	Brakeman.	Shenandoah.	Finger broken.	Finger broken while coupling cars.
April 1	C. Daugherty.	Brakeman.	West Grove.	Finger mashed.	Little finger mashed while pulling pin.

James F. How, Secretary of the Wabash, St. Louis & Pacific Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a

true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of his knowledge and belief.

(Signed)

JAMES F. HOW,
Sec. W., St. L. & P. R'y Co.

Subscribed and sworn to before me, this 17th day of September, A. D. 1880.

[L. S.]

GEORGE S. GROVER,
Com. for Iowa, State of Missouri.

Received and filed in the office of the Commissioners of Railroads, this twentieth day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

BURLINGTON & NORTHWESTERN RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	47,827.40
Total expense (including taxes).....	\$ 22,878.12	
Less supplies on hand	1,016.09	21,862.08
Net income.....	\$	25,965.37

Rentals (specifying the amount to each company):		
Burlington, Cedar Rapids & Northern Railway		3,000.00
Interest accrued during year		9,510.93
Interest paid during year	\$ 16,301.65	
Interest paid on funded debt.....	8,498.88	
Interest paid on other debt.....	7,802.82	
Balance for the year over operating expenses, taxes, rent and interest		13,394.44

Floating debt liquidated during the year:
 About \$35,500 of floating debt and interest was paid off during the year, parties holding the same taking bonds in lieu thereof. The form of the indebtedness was thus changed, though the amount was not reduced.

ANALYSIS OF EARNINGS.

From local passengers.....	\$	7,897.90
From through passengers.....		53.92
From express.....		588.99
From mails.....		804.55

Total earnings from passenger department..... \$ 9,345.36

From local freight.....	\$	24,554.81
From through freight.....		11,966.84

Total earnings from freight department..... \$ 36,521.65

<i>Total transportation earnings.....</i>	\$	45,866.81
From capital stock.....		1,960.59

Total income from all sources..... \$ 47,827.40

Proportion for Iowa. All.
 Earnings per mile of road operated.....\$ 1,195.00
 As road was operated different lengths no exact per centum can be given.

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$	2,206.42
Legal expenses		93.53
Stationery, printing and advertising		519.09
Contingencies and miscellaneous.....		1,763.05
Repairs of buildings		104.85
Repairs of road-bed and track.....		5,268.17
Repairs of locomotives.....		1,642.29
Fuel for locomotives.....		1,848.54
Oil and waste.....		491.61
Locomotive service, salaries and wages		2,691.73
Repairs of passenger and freight cars		2,190.77
Train service, salaries and wages		1,900.30
Loss and damage, property and cattle, including losses by fire		320.36
Personal injuries		16.50
Agents and station service, salaries and wages		1,523.38
<i>Total operating expenses</i>	<i>\$</i>	<i>22,590.59</i>
Taxes in Iowa.....		297.53
<i>Total operating expenses and taxes.....</i>	<i>\$</i>	<i>22,878.12</i>
Class No. 1, maintenance of way.....	\$	5,373.02
Class No. 2, maintenance of motive power and cars.....		3,833.06
Class No. 3, conducting transportation.....		8,792.42
Class No. 4, general expenses.....		4,879.62
Total.....	\$	22,878.12

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$	22,878.12
Proportion for Iowa. All.		
Per mile of road operated.....	\$	595.99
Per train mile for passenger, freight and mixed trains, (326,990 miles), cents.....		7
Percentage of expenses to earnings.....		50

GENERAL RECAPITULATION.

Total earnings.....	\$	45,866.81
Total receipts during the year.....	\$	47,827.40
Total operating expenses.....		22,878.12
Net earnings—earnings above operating expenses.....	\$	22,988.69
Total receipts above operating expenses.....	\$	25,246.81
Percentage of net earnings to stock and debt....		6.2
Percentage of net earnings to cost of road and equipment...		6.0

**PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.**

Grading and masonry.....	\$ 23,386.48
Bridging.....	16,274.72
Superstructure, including rails.....	108,215.90
Land, land damages, and fences.....	13,893.91
Machine-shops, stations-houses and other buildings, including machinery and tools	3,871.17
Engineering, agencies, salaries and other expenses during construction.....	1,231.61
<i>*Total for construction.....</i>	<i>\$ 166,873.79</i>
Locomotives, 1.....	6,564.59
Passenger, mail and baggage cars	3,695.63
Freight and other cars, 12 (includes also cost of transforming 8 platform cars into box cars)	10,515.51
Other expenditures charged to property account (<i>specifying same</i>):	
Tools and sundries.....	188.10
<i>†Total for equipment</i>	<i>\$ 20,963.83</i>
<i>Net addition to property account for the year.....</i>	<i>\$ 187,887.62</i>

SURPLUS.

The amount of its own stock or bonds owned by company....	\$ 16,200.00
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BALANCE SHEET.

ASSETS.

Engineering	\$ 7,967.35
Expense	11,455.48
Right of way	16,820.43
Construction.....	273,851.34
Bills receivable	2,923.75
C., B. & Q. R'y	87.29
Interest.....	28,396.98
Equipment	53,245.48
Buildings	11,338.06
Operating.....	30,371.38
Repairs	18,247.69
Rent.....	13,242.65
Fencing.....	489.62
Surveys.....	871.42
Depot grounds.....	473.30
Cash	5,223.32
<i>Total assets.....</i>	<i>\$ 475,010.53</i>

*Includes \$33,969.56 discount on bonds, proceeds of which were used in construction.

†Includes \$4,600.24 discount on bonds, proceeds of which were used for equipment.

LIABILITIES.

Stock.....	\$ 139,986.46
Mail service	2,500.72
Freight service.....	63,799.55
Passenger service.....	17,348.48
Express service.....	756.91
Express company (advanced).....	743.09
First mortgage bonds.....	120,000.00
Second mortgage bonds.....	83,800.00
Washington township tax	24,189.37
Washington township subscription	1,380.00
Crawford township tax	15,687.00
Crawford township subscription.....	4,819.00
<i>Total liabilities.....</i>	<i>\$ 475,010.58</i>

MILEAGE, TRAFFIC, ETC.

Train mileage.....	326,990
<i>Total train mileage.....</i>	<i>326,990</i>
Number of local passengers.....	12,090
Number of through passengers.....	20
<i>Total number of passengers.....</i>	<i>12,110</i>
Local passenger mileage (local passengers carried one mile)...	227,758
Through passenger mileage (through passengers carried one mile).....	1,040
Number tons of local freight carried in Iowa	22,395
Number tons of local freight carried east in Iowa	15,678
Number tons local freight carried west in Iowa	6,717
Number tons through freight carried in Iowa.....	5,525
Number tons through freight carried east in Iowa	5,474
Number tons through freight carried west in Iowa	51
<i>Total number tons freight carried.....</i>	<i>27,920</i>
Local freight mileage (tons local freight carried one mile)....	585,995
Through freight mileage (tons through freight carried one mile)	187,984
Number of miles run by loaded freight cars.....	185,116
Number of miles run by empty freight cars.....	88,629
Miles run by passenger, mail and baggage cars	62,001
Miles run by freight cars.....	223,745
Engine mileage.....	41,244

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	15,749	56.44
Flour.....	14	.05
Provisions (beef pork, lard, etc.).....	120	.48
Animals.....	4,560	16.33
Other agricultural products.....	453	1.62
Lumber and forest products	3,649	13.07
Coal.....	833	2.98
Salt.....	22	.07
Railroad iron—iron and steel rails	1,115	3.99
Stone and brick.....	170	.60
Manufactures—articles shipped from point of production ...	146	.52
Merchandise and other articles not enumerated above.....	1,089	3.90
<i>Total tons carried</i>	<i>27,920</i>	<i>100</i>

DESCRIPTION OF ROAD.

*Length of main line of road from Burlington to Washington, miles	38.37
Length of main line of road in Iowa. All.	
Aggregate length of sidings and other tracks not above enumerated.	1.80
Aggregate length of track, computed as single track.....	40.17
Total length of iron rails in tracks.....	94.77
Gauge of track, inches.....	36
Number of stations in Iowa on all <i>roads operated</i> by this company.	10
Number of stations on all <i>roads owned</i> by this company in Iowa...	7
Same in Iowa. All.	

EMPLOYES.

Number of persons regularly employed on all roads operated by company, average.....	64
Same in Iowa.....	64

EQUIPMENT.

Number of locomotives.....	3
Number of passenger cars.....	3
Number of baggage, mail and express cars.....	2
Number of freight cars (basis of 8 wheels).....	39
Number of other cars.....	12
Maximum weight of locomotives in working order.....	41,400 lbs.
Average weight of locomotives in working order.....	33,800 lbs.
Number of mail and baggage cars (combination).....	2
Number of 8-wheel box freight cars.....	39
Number of 8-wheel platform cars.....	11
Number of passenger cars with Miller platform and buffer ..	3
Number of miles of road <i>operated</i> by your company not furnished with telegraph facilities (<i>specifying location of same</i>):	
From Mediapolis to Washington, 38.37 miles.	
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.	
If any part of road was first opened for operation during the past year, state the date:	
From Winfield to Crawfordsville, November 17, 1879.	
From Crawfordsville to Washington, January, 1880.	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The American Express Company runs on this road. Ordinary merchandise and express matter 84 cents per 100 lbs. On butter, eggs, and poultry, second class freight rates. They do a general express business. Freight taken at depot.

UNITED STATES MAIL.

What is the compensation paid you by the United States government for the transportation of its mails, and on what terms of service?
We receive \$804.55 for daily mail service.

*In addition to track reported above, the company has leased the right to run over 14.13 miles of the Burlington, Cedar Rapids & Northern Railway, by means of a third rail laid down and owned by this company between Burlington and Mediapolis. This company has also laid down and are using three-tenths miles of sidings on depot grounds belonging to above named corporation.

LOCAL AID IN BUILDING ROAD.

Stock subscription Crawford township, Washington county, \$4,819.00; tax aid in Crawford township, Washington county, 15,687.
 Subscriptions in Washington township, Washington county, say \$2,350.00; tax aid in Washington township, Washington county, probably \$29,000.00.
 (Above in process of collection).

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction.....</i>	<i>\$</i>	322,985.41
*Average cost of construction per mile of road (not including sidings).....		8,417.92
Proportion of cost of construction for Iowa. All.		

COST OF EQUIPMENT.

Locomotives.....	<i>\$</i>	18,564.59
Passenger, mail and baggage cars.....		9,555.63
Freight and other cars.....		21,860.51
Machinery, tools and sundries.....		3,264.75
<i>Total for equipment.....</i>	<i>\$</i>	53,245.48

Average cost of equipment <i>per mile of road operated</i> by company in the State (52.3 miles).....	1,018.08
Proportion of cost of equipment for Iowa. All.	

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	<i>\$</i>	376,230.89
Average cost of same per mile.....		9,436.00
Proportion of same for Iowa. All.		

CROSSINGS.

Number of crossings of highways at grade.....	38
Number of crossings of highways under grade.....	2

RATES OF FARE, ETC.

Average rate of fare <i>received</i> from all passengers, cents	3½
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CAPITAL STOCK.

Capital stock authorized by vote of association.....	<i>\$</i>	3,000,000.00
†Total amount paid in as per books of the company.....		139,986.46
Capital stock per mile.....	<i>\$</i>	3,648.00

* The third rail on B., C. R. & N. R'y cost us about \$1,500 per mile for 14.3 miles. For this distance we have no other construction charges, and cannot figure a proper proportionate total cost of construction for the whole line, per mile.

† Owing to the incomplete state of our stock collections, no regular stock books have been opened. The total amount paid in cash and notes is \$139,986.46. The amount of stock subscribed and tax aid voted in Crawford and Washington townships, Washington county, has not yet been transferred to stock account, being still in process of collection. Stockholders residents of Iowa.

DEBT.

Funded debt, as follows:

First mortgage bonds due August 1, 1889, rate of interest 7 per cent semi-annually.....	\$	120,000.00
Interest paid on same during the year.....	\$	3,470.00
Second mortgage bonds due August 2, 1886, rate of interest 8 per cent semi-annually.....		100,000.00
Interest paid on same during year.....	\$	5,028.00
Unfunded indebtedness—interest paid on same during year.....		7,802.82
Total amount of funded debt.....		220,000.00

* Total amount of debt liabilities.....\$ 220,000.00

(Of which amount \$16,200 is owned by the company).

Debt per mile.....	\$	5,733.00
Stock per mile.....		3,048.00

Stock and debt per mile.....\$ 9,381.00

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—T. W. Barhydt.

Vice-President—Charles Mason.

Secretary and Treasurer—R. M. Green.

General Superintendent—Jno. T. Gerry.

Chief Engineer—Jno. T. Gerry.

Attorney, General and Local—Horace A. Kelley.

NAMES OF DIRECTORS, WITH RESIDENCE.

T. W. Barhydt, Burlington, Iowa.
 Charles Mason, Burlington, Iowa.
 John H. Gear, Burlington, Iowa.
 David Leonard, Burlington, Iowa.
 Thomas Hedge, Burlington, Iowa.
 E. D. Rand, Burlington, Iowa.
 W. W. Baldwin, Burlington, Iowa.
 George C. Lauman, Burlington, Iowa.
 Robert Donahue, Burlington, Iowa.
 George Millard, Burlington, Iowa.
 Richard Spencer, Burlington, Iowa.
 J. T. Davidson, Winfield, Iowa.
 Jno. W. Crawford, Crawfordsville, Iowa.
 Norman Everson, Washington, Iowa.
 Dr. A. W. Chilcote, Washington, Iowa.

General offices at Burlington, Iowa.

Date of annual meeting of stockholders, third Wednesday in June.

Fiscal year of the company, May 31 to June 1.

* These bonds being issued in August, but one payment of interest on each fell due during the fiscal year. A part of the first mortgage bonds were not placed when the first interest fell due, and but \$83,800 of the second mortgage bonds have been sold. The first coupon on these was for nine months. The unfunded debt was funded into these mortgages, and a large amount of delinquent interest paid with bonds. The amount of interest actually falling due during the year was \$2,510.82.

STATE OF IOWA, }
COUNTY OF DES MOINES. }

I, T. W. Barhydt, President of the Burlington & Northwestern Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of my knowledge and belief.

(Signed)

T. W. BARHYDT, *President.*

Subscribed and sworn to before me this 20th day of September, A. D. 1880.

[L. s.]

R. M. GREEN, *Notary Public.*

Received and filed in the office of the Commissioners of Railroads this 16th day of September, 1880.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CHICAGO, BELLEVUE, CASCADE & WESTERN

RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income	\$ 7,957.97
Total expense (including taxes).....	14,179.45
Balance June 30, 1880 (deficit)	16,969.20

ANALYSIS OF EARNINGS.

From local passengers	\$ 978.20
From through passengers	246.25
From express and extra baggage	14.91

<i>Total earnings from passenger department</i>	<u>\$ 1,239.36</u>
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From local freight	\$ 2,815.84
From through freight	4,241.51

<i>Total earnings from freight department</i>	<u>\$ 6,718.61</u>
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<i>Total transportation earnings</i>	\$ 7,957.97
Voluntary contributions	12,475.75

<i>Total income from all sources</i>	<u>\$ 20,433.72</u>
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Earnings per mile of road operated	\$ 210.20
*Receipts from passenger trains per train mile run (15,666 miles)	} 51
*Receipts from freight trains per train mile run (15,666 miles)	

*All trains run as mixed trains.

ANALYSIS OF EXPENSES.

Stationery and printing.....	\$ 6.40
Contingencies and miscellaneous.....	2.70
Repairs of bridges (including culverts and cattle-guards).....	799.67
Repairs of buildings.....	145.68
Repairs of fences, road-crossings and signs	2.75
Repairs of road-bed and track.....	6,749.56
Repairs of locomotives.....	698.18
Fuel for locomotives.....	857.58
Water supply.....	110.18
Oil and waste.....	21.55
Locomotive service, salaries and wages	1,645.90
Train service, salaries and wages.....	717.06
Passenger train supplies.....	.50
Repairs of freight cars.....	771.50
Telegraph expenses.....	210.37
Loss and damage, freight and baggage.....	.50
Loss and damage, property and cattle, including losses by fire.	136.00
Personal injuries ..	38.00
Agents and station service, salaries and wages.....	1,172.96
Station supplies.....	92.46

<i>Total operating expenses</i>	\$ 14,179.45
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Class No. 1, maintenance of way.....	\$ 7,697.61
Class No. 2, maintenance of motive power and cars.....	1,469.68
Class No. 3, conducting transportation.....	5,003.06
Class No. 4, general expenses.....	9.10
Total	\$ 14,179.45

RECAPITULATION OF EXPENSES.

Total expenses in operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$ 14,179.45
Per mile of road operated (37.67 miles).....	\$ 378.41
Per train mile for passenger, freight and mixed trains (15,666 miles), cents	90.5
Percentage of expenses to earnings.....	1.78

GENERAL RECAPITULATION.

Total earnings	\$ 7,957.97
Total receipts during the year.....	\$ 20,433.72
Total operating expenses.....	14,179.45
Total receipts above operating expenses.....	\$ 6,254.27

PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry.....	\$	39,486.43
Bridging.....		13,424.68
Superstructure, including rails.....		103,581.69
Land, land damages and fences		1,964.95
Passenger and freight stations, coal-sheds and water-stations.		6,460.87
Engine-houses, car-sheds and turn-tables.....		340.02
Engineering, agencies, salaries, and other expenses during construction.....		5,470.57
<i>Total for construction.....</i>	<i>\$</i>	<i>170,749.21</i>
Locomotives, 1.....	\$	5,212.64
Station and track outfit		957.47
Passenger, mail and baggage cars, 1		1,800.00
Freight and other cars (1 combination), 25		9,024.49
<i>Total for equipment.....</i>	<i>\$</i>	<i>16,794.60</i>
<i>Total expenditures charged to property accounts.....</i>	<i>\$</i>	<i>187,543.81</i>

BALANCE SHEET.

ASSETS.

Construction account	\$	350,899.21
Equipment account.....		16,794.60
Cash items (<i>as follows</i>):		
Cash	\$	1,115.65
Bills receivable		144,000.00
Due from agents and companies		56.60
<i>Total assets</i>	<i>\$</i>	<i>512,866.06</i>

LIABILITIES.

Capital stock.....	\$	180,150.00
Funded debt.....		144,000.00
Unfunded debt (<i>as follows</i>):		
Vouchers and accounts		182,461.79
Profit and loss balance (if surplus)		6,254.37
<i>Total liabilities</i>	<i>\$</i>	<i>512,866.06</i>

MILEAGE, TRAFFIC, Etc.

Train mileage (mixed train)....	15,666
Other train mileage	28,575
<i>Total train mileage.....</i>	<i>44,541</i>
Number of local passengers.....	1,144
Number of through passengers.....	288
<i>Total number of passengers.....</i>	<i>1,432</i>

Local passenger mileage (local passengers carried one mile) ..	25,648
Through passenger mileage (through passengers carried one mile)	7,394
Number tons of local freight carried in Iowa	1,618
Number tons of local freight carried east in Iowa	262
Number tons of local freight carried west in Iowa	1,356
Number tons through freight carried in Iowa	2,862
Number tons through freight carried east in Iowa.	2,797
Number tons through freight carried west in Iowa	65
<i>Total number tons freight carried</i>	4,480
Local freight mileage (tons local freight carried one mile)	45,745
Through freight mileage (tons through freight carried one mile)...	78,877
Rate of speed of passenger, express and freight trains, including stops, miles per hour	10

TONNAGE OF ARTICLES TRANSPORTED.

Grain	1,050
Flour	14
Provisions—beef, pork, lard, etc.	8
Animals	1,557
Other agricultural products	96
Lumber and forest products	972
Coal	11
Salt	32
Merchandise, and other articles not enumerated above	745
<i>Total tons carried</i>	4,480

DESCRIPTION OF ROAD.

Length of main line of road from Bellevue to Cascade, miles ..	37.67
Length of main line of road in Iowa	37.67
Total length of road belonging to this company	37.67
Aggregate length of sidings and other tracks not above enumerated	1.15
Same in Iowa	1.15
Aggregate length of track, computed as single track	38.82
Same in Iowa	38.82
Weights per yard, iron, 30 pounds.	
Gauge of track	3 feet

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company	37.67
Total miles of road operated by this company in Iowa	37.67
Number of stations in Iowa on all roads operated by this company	7
Number of telegraph offices in same	5
Number of stations on all roads owned by this company	7
Same in Iowa	7

EMPLOYEES.

Average number of persons regularly employed on all roads operated by this company	71
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EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives	1	1
Number of passenger, baggage, mail and express cars (combination car)	1	1
Number of freight cars (basis of eight wheels)	30	30
Maximum weight of locomotives in working order, tons		15
Average weight of locomotives in working order, tons		15
Maximum weight of tenders full of fuel and water, tons		14
Average weight of tenders full of fuel and water, tons		14
Maximum weight of passenger cars, tons		12
Average weight of passenger cars, tons		12
Number of passenger, mail and baggage cars, combined		1
Number of 8-wheel box freight cars		15
Number of 8-wheel stock cars		10
Number of 8-wheel platform cars		5
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender	35 ft. 6 in.	
Total length of heaviest engine and tender over all	44 feet.	
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.		
If any part of road was first opened for operation during the past year, state the date.		
Ans. Entire line, January 1, 1880.		

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

American Express Company pays one and one-half first class freight rate per weight of articles carried; express package business, including packages of value, etc., also fruit and other perishable freight. Express company deliver their freight to trains and take it at trains.

U. S. MAIL.

Compensation not yet determined upon for transporting the mail.

LOCAL AID IN BUILDING ROAD.

Details not at hand to make up statement.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 350,899.21
Average cost of construction per mile of road, not including sidings (37.67 miles)	9,314.82

COST OF EQUIPMENT.

Locomotives	\$ 5,212.64
Passenger, mail and baggage cars	1,600.00
Freight and other cars	9,024.49
Machinery and tools	957.47
<i>Total for equipment</i>	\$ 16,794.60
Average cost of equipment <i>per mile of road operated</i> by company in the State	445.83

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$	367,693.81
Average cost of same per mile		9,760.65

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

	NO.	FEET.
Number of pile and trestle bridges and length in Iowa.....	71	6,282
Number of crossings of highways at grade.....	43	
Number of crossings of highways under railroad	5	

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, in cents	3.8
Average rate of fare per mile <i>received</i> from passengers to and from other roads, in cents.....	3.3
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, in cents	3.7
Average rate of local freight per ton per mile on roads operated by this company, in cents.....	6.15
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads, in cents.....	8.90
Average rate per ton per mile received for all freight carried.....	7.90

CAPITAL STOCK.

Capital stock issued, number of shares.....	3,603	
Total amount paid in as per books of the company....	\$	180,150.00
Total number of stockholders.....	10	
Number of stockholders in Iowa.....	9	
Amount of stock held in Iowa.....	\$	550.00
Capital stock per mile.....		4,782.00

DEBT.

Funded debt as follows:

The \$144,000 bonds turned over to the trustees, when settled for, will reduce the amount of floating debt the amount received for the bonds.

Unfunded indebtedness.....	\$	182,401.79
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<i>Total amount of debt liabilities.....</i>	\$	182,401.79
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Stock and debt.....	\$	362,611.79
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Debt per mile.....		4,845.00
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Stock per mile.....		4,782.00
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<i>Total stock and debt per mile</i>	\$	9,627.00
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ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1890, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1890. April	16 H. Basel.....	Brakeman	Cascade.....	Legs and feet crushed..	While changing the link at the rear end of tender, while engine was in motion, walking backward, stumbled and fell between the rails and was caught by tender brake, crushing both feet and legs; he died from his injuries a few hours after the accident occurred. Occasioned by want of care on his part.
May	24 Peter Oana.....	Deaf mute	1 mile west of Zwingie..	Killed.....	While walking on track was run over and killed by a gravel train; on account of a sharp curve he could not be seen in time to stop train to prevent accident.

RECAPITULATION OF ACCIDENTS.

Killed—Employees—from misconduct or want of caution.....	1
Others—trespassing, on track, etc.....	1
<i>Total killed</i>	2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—F. O. Wyatt.
Vice-President—W. S. Knight.
Secretary—C. M. Carter.
Treasurer—C. M. Carter.
General Superintendent—F. O. Wyatt.
Assistant Superintendent—S. A. Wolcott.
Chief Engineer—F. O. Wyatt.
Superintendent of Telegraph—E. P. Lyman.
Auditor—F. O. Wyatt.
General Passenger Agent—Jos. Chapman.
General Freight Agent—Jos. Chapman.

NAMES OF DIRECTORS, WITH RESIDENCE.

James F. Joy, Detroit, Michigan.
 F. O. Wyatt, Dubuque, Iowa.
 W. I. Knight, Dubuque, Iowa.
 G. G. Banghart, Cascade, Iowa.
 D. Beatty, Cascade, Iowa.
 H. Bowers, Bellevue, Iowa.
 A. J. Dorchester, Bellevue, Iowa.
 J. H. Davis, Bellevue, Iowa.
 N. Kilbourne, Bellevue, Iowa.
 F. May, Cascade, Iowa.
 W. H. Francis, Cascade, Iowa.
 D. Cort, Zwingle, Iowa.
 C. Denlinger, Zwingle, Iowa.

General offices at Dubuque, Iowa.

Fiscal year of the company, January 1st to December 31st, inclusive.

STATE OF IOWA, }
 COUNTY OF JASPER. }

I, F. O. Wyatt, President and General Superintendent of the Chicago, Bellevue, Cascade & Western Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of my knowledge and belief.

(Signed)

F. O. WYATT,
General Superintendent.

Subscribed and sworn to before me this 4th day of October, A. D. 1880.

[L. s.]

M. P. DOUD, *Notary Public.*

Received and filed in the office of the Commissioners of Railroads this 5th day of October, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CROOKED CREEK RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income	\$	8,326.49
Total expense (including taxes).....		11,994.42
Interest accrued during year.....		2,000.00
Interest paid during year.....		2,000.00
Interest on other debt.....		2,000.00
Interest paid on other debt.....		2,000.00
Balance for the year, deficit.....		3,667.93
Balance at commencement of year.....	\$	1,300.00
Balance at commencement of year as so charged, deficit.....		1,300.00
Balance June 30, 1880, deficit.....		4,967.93

ANALYSIS OF EARNINGS.

From local passengers.....	\$	422.33
From mails.....		363.37
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i>785.70</i>
From local freight.....	\$	54.00
From through freight.....		7,483.79
<i>Total earnings from freight department</i>	<i>\$</i>	<i>7,537.79</i>
<i>Total transportation earnings.....</i>	<i>\$</i>	<i>8,326.49</i>
<i>Total income from all sources.....</i>	<i>\$</i>	<i>8,326.49</i>
Proportion for Iowa, all.		
Earnings per mile of road operated.....	\$	980.00
Receipts from passenger and freight trains.....		980.00

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 1,710.00
Legal expenses.....	150.00
Stationery and printing.....	117.05
Contingencies and miscellaneous.....	75.00
Repairs of buildings.....	25.00
Renewal of ties—No. laid, 4,850.....	1,212.50
Repairs of road-bed and track.....	1,180.00
Repairs of locomotives.....	755.00
Fuel for locomotives.....	547.10
Water supply.....	175.00
Oil and waste.....	165.00
Locomotive service, salaries and wages.....	1,272.00
New freight cars, charged to repairs.....	525.00
Freight train service, salaries and wages.....	1,022.00
Freight train supplies.....	548.00
Telegraph expenses.....	38.00
Personal injuries.....	300.00
Station supplies.....	30.00

<i>Total operating expenses.....</i>	<i>\$ 9,794.95</i>
Taxes in Iowa.....	199.47

<i>Total operating expenses and taxes.....</i>	<i>\$ 9,994.42</i>
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Class No. 1, maintenance of way.....	\$ 2,367.50
Class No. 2, maintenance of motive power and cars.....	1,280.00
Class No. 3, conducting transportation.....	4,095.40
Class No. 4, general expenses.....	2,251.52

Total.....	\$ 9,994.42
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RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$ 9,994.42
Proportion for Iowa—all.....	
Per mile of road operated.....	1,175.81
Percentage of expenses to earnings.....	119

GENERAL RECAPITULATION.

Total earnings.....	\$ 8,326.49
Total receipts during the year.....	\$ 8,326.49
Total operating expenses.....	9,994.42
Net earnings—earnings less than operating expenses, deficit.....	\$ 1,667.93

SURPLUS.

The amount of its own stock or bonds owned by company....	\$ 71,500.00
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BALANCE SHEET.

ASSETS.

Construction account.....	\$ 61,500.00
Equipment account.....	10,000.00
Cash items (<i>as follows</i>):.....	
Bills receivable.....	250.00
Profit and loss balance (if deficit).....	19,750.00
<i>Total assets.....</i>	<i>\$ 71,750.00</i>

LIABILITIES.

Capital stock.....	\$	71,500.00
Unfunded debt (<i>as follows</i>):		
Notes payable.....	\$ 2,000.00	
Profit and loss balance (if surplus).....		20,000.00
<i>Total liabilities</i>	\$	91,500.00

MILEAGE, TRAFFIC, ETC.

Train mileage, passengers and passenger mileage not kept by this company.	
Number tons of local freight carried north in Iowa.....	8,317
Number tons of local freight carried south in Iowa.....	358
Number tons through freight carried in Iowa.....	8,675
<i>Total number tons freight carried</i>	8,675
Local freight mileage (tons local freight carried one mile).....	73,737

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	520	6.0
Flour.....	8	.1
Animals.....	410	4.8
Lumber and forest products.....	1,780	20.4
Coal.....	5,597	64.5
Merchandise, and other articles not enumerated above.....	360	4.2
<i>Total tons carried</i>	8,675	100

DESCRIPTION OF ROAD.

Length of main line of road from Judd to Lehigh.....	8.5
Total length of road belonging to this company.....	8.5
Aggregate length of sidings and other tracks not above enumerated	.5
Aggregate length of track, computed as single track	9.0
Total length of iron rails in track.....	9.0
Weight per yard, iron, 30.	
Gauge of track.....	3 feet.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company.....	8.5
Total miles of road operated by this company in Iowa without sidings	8.5
Number of stations in Iowa on all <i>roads operated</i> by this company.	2
Number of stations on all <i>roads owned</i> by this company.....	2
Same in Iowa.	2

EMPLOYES.

Number of persons regularly employed on all roads operated by company.....	5
Same in Iowa.....	5

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives.....	1	1
Number of baggage, mail, and express cars.....	1	1
Number of freight cars (basis of eight wheels).....	2	2
Number of other cars.....	34	34
Maximum weight of locomotives in working order, tons.....		17 $\frac{3}{4}$
Maximum weight of tender full of fuel and water.....		10
Number of mail and baggage cars.....		1
Number of four wheel box freight cars.....		34
Number of eight wheel platform-cars.....		2
Kind of brake, hand-brake.		
Number of cars equipped with train-brake, none.		
Kind of brake, hand-brake.		
Number of passenger cars with Miller platform and buffer, none.		
Number of miles of road <i>operated</i> by your company not furnished with telegraph facilities (<i>specifying location of same</i>):		
From Judd to Lehigh (No. of miles, 8.5).		
Are charges for the transportation of the company's supplies included in the earnings as reported for the road?		
Ans. They are not.		

ADDITIONAL QUESTIONS.

U. S. MAIL.

What is the compensation paid you by the U. S. government for the transportation of its mails, and on what terms of service?
 Ans. We receive for carrying the mail \$363.37, once per day and return from Judd to Lehigh.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$	61,500.00
Average cost of construction per mile of road, not including sidings (8.5 miles).....		7,235.29
Proportion of cost of construction for Iowa—all in Iowa.		

COST OF EQUIPMENT.

Locomotives.....	\$	6,500.00
Freight and other cars.....		3,200.00
Machinery and tools.....		300.00
<i>Total for equipment</i>	\$	10,000.00
Average cost of equipment <i>per mile of road operated</i> by company in the State (8.5 miles).....		1,176.47
Proportion of cost of equipment for Iowa—all.		

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$	71,500.00
Average cost of same per mile.....		8,411.76
Proportion of same for Iowa—all in Iowa.		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	8
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents.....	3
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents.....	3
Average rate of local freight per ton per mile on roads operated by this company, cents.....	8
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads, cents.....	8
Average rate per ton per mile received from all freight carried, cents.....	8

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 71,500.00
Capital stock authorized by vote of the company.....	71,500.00
Capital stock issued, number of shares, 715; amount paid in.....	71,500.00
Total amount paid in as per books of the company.....	71,500.00
Total number of stockholders	5
Number of stockholders in Iowa.....	2
Amount of stock held in Iowa.....	\$ 28,000.00
Capital stock per mile.....	8,412.00

DEBT.

Debt, as follows:

Unfunded indebtedness.....	\$ 20,000.00
Interest paid on same during year.....	2,000.00
Amount of unfunded debt.....	20,000.00
Stock and debt.....	91,500.00
Debt per mile.....	2,353.00
Stock per mile.....	8,412.00

Total stock and debt per mile..... \$ 10,765.00

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

January 10, 1880, N. A. Nelson, employe, fireman, about one mile south of Judd Station; jumped from the rear of tender to couple a car; the tender ran about one-half over his body causing injuries from which he died in about one and one-half hours. The fault was his own, having been cautioned not to step from the rear of tender but from the sides where there are handles or braces to catch hold of, thereby running no risk.

RECAPITULATION OF ACCIDENTS.

Killed—employe—from misconduct or want of caution.....	1
<i>Total killed.....</i>	<u>1</u>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Walter C. Willson.
Vice-President—T. H. Judd.
Secretary—J. M. Funk.
Treasurer—J. M. Funk.
General Manager—Walter C. Willson.
General Superintendent—Walter C. Willson.
General Passenger Agent—Geo. W. Post.
General Freight Agent—Geo. W. Post.
Attorney, General—Jno. F. Duncombe.

NAMES OF DIRECTORS, WITH RESIDENCE.

Walter C. Willson, Webster City, Iowa.
 Geo. Burnham, Milwaukee, Wisconsin.
 Chas. L. Burnham, Milwaukee, Wisconsin.
 T. H. Judd, Milwaukee, Wisconsin.
 J. B. Burnham, Milwaukee, Wisconsin.
 J. M. Funk, Webster City, Iowa.

General offices at Lehigh.

Date of annual meeting of stockholders, May 5th.

STATE OF IOWA, }
 COUNTY OF HAMILTON. }

I, Walter C. Willson, President of the Crooked Creek Railway Company depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of my knowledge and belief.

(Signed)

W. C. WILLSON,
President.

Subscribed and sworn to before me this thirteenth day of September, A. D. 1880.

[L. S.]

J. KAMRAR,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this fifteenth day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

DES MOINES, ADEL & WESTERN RAILROAD CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 17,292.53
Total expense (including taxes).....	9,643.10
Net income.....	<u>7,649.43</u>
Balance for the year, surplus.....	7,649.43
Balance at commencement of year, June 30, 1880....	\$7,649.43
The indebtedness of the company was funded in 1879, and by agreement no interest becomes due until January 1, 1881.	
Balance June 30, 1880, surplus.....	7,649.43
This is our first year.	

ANALYSIS OF EARNINGS.

From local passengers.....	\$ 1,709.78
From through passengers.....	2,295.00
From express and extra baggage.....	410.44
Total earnings from passenger department.....	<u>\$ 4,415.22</u>
From freight	<u>\$ 13,177.31</u>
Total earnings from freight department.....	<u>\$ 13,177.31</u>
Total transportation earnings.....	<u>\$ 17,592.53</u>
Income from all sources (specifying same).....	\$ 17,592.53
Total income from all sources.....	<u>\$ 17,592.53</u>
Earnings per mile of road operated.....	\$ 617.30
Receipts from passenger and freight trains per train mile run (11,960 miles)	1.47

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks	\$ 1,209.83
Legal expense.....	25.00
Stationery and printing.....	639.02
Contingencies and miscellaneous, mail expenses	28.75
Repairs of bridges (including culverts and cattle-guards)	16.85
Repairs of buildings.....	17.90
New buildings, charged to expenses.....	18.19
Repairs of fences, road crossings and signs	12.85
Repairs or road-bed and track.....	1,732.33
Repairs of locomotives.....	212.55
New machinery, charged to expenses.....	47.88
Fuel for locomotives.....	831.74
Oil and waste.....	193.84
Locomotive service, salaries and wages.....	973.59
Train service, salaries and wages, mixed.. ..	613.13
Repairs of freight cars.....	344.76
Telegraph expenses.....	320.95
Loss and damage, freight and baggage.....	25.56
Loss and damage, property and cattle, including losses by fire	66.00
Agents and station service, salaries and wages.....	1,792.63
Station supplies.....	103.23
<i>Total operating expenses.....</i>	<i>\$ 9,276.58</i>
Taxes in Iowa.....	306.52
<i>Total operating expenses and taxes.....</i>	<i>\$ 9,643.10</i>
Class No. 1, maintenance of way	\$ 1,798.12
Class No. 2, maintenance of motive power and cars	605.19
Class No. 3, conducting transportation	4,970.67
Class No. 4, general expenses.....	2,269.12
Total	\$ 9,643.10

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>):	\$ 9,643.10
Proportion for Iowa	\$ 9,643.10
Per mile of road operated	338.85
Per train mile for passenger, freight and mixed trains, (11,960 miles) during year.....	80.6
Expense of running and management of mixed trains....	1,586.72
Expense of running and management of mixed trains per train mile, cents.....	13 1/4
Percentage of expenses to earnings.....	53.6
Net earnings per train mile (11,960 miles).....	\$7,649.43

GENERAL RECAPITULATION.

Total earnings.....	\$ 17,592.53
Total receipts during the year.....	\$17,292.53
Total operating expenses.....	9,643.10
Net earnings—earnings above operating expenses.....	\$ 7,949.43
Total receipts above operating expenses	7,949.43
Percentage of net earnings to stock and debt.....	1.8
Percentage of net earnings to cost of road and equipment....	1.74

**PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.**

<i>Total for construction</i>	\$	356,285.32
Locomotives, 2.....		
Passenger, mail and baggage cars, 51.....		
<i>Total for equipment</i>		29,758.83
<i>Net addition to property account for the year</i>	\$	386,044.15

SURPLUS.

Surplus at the close of year.....	\$	7,649.43
The amount surplus in the hands of treasurer and assistant treasurer.....		7,649.43

BALANCE SHEET.

ASSETS.		
Construction account.....	\$	408,414.32
Equipment account.....		34,829.83
Cash items (<i>as follows</i>):		
Bills receivable.....	\$	686.03
Due from companies.....		1,876.28
		<u>2,562.31</u>
<i>Total assets</i>	\$	440,806.46
LIABILITIES.		
Capital stock.....	\$	242,400.00
Funded debt.....		150,000.00
Unfunded debt (<i>as follows</i>):		
Notes payable.....	\$	28,774.77
Vouchers and accounts.....		3,693.58
Profit and loss balance (if surplus).....		<u>15,938.11</u>
<i>Total liabilities</i>	\$	440,806.46

MILEAGE, TRAFFIC, Etc.

Passenger and freight train mileage.....	11,960
<i>Total train mileage</i>	<u>11,960</u>
Number of passengers.....	6,999
<i>Total number of passengers</i>	<u>6,999</u>
Passenger mileage, passengers carried one mile.....	86,728
<i>Total number tons freight carried</i>	<u>7,904</u>
Freight mileage, tons freight carried one mile.....	190,270
Average number cars in passenger trains.....	1
Number of miles run by loaded freight cars east, mixed.....	5,980
Number of miles run by loaded freight cars west, mixed.....	5,960
Average number of cars in freight train.....	8
Average number of persons employed.....	5
Miles run by passenger, mail and baggage cars, north and east, mixed.....	5,980
Miles run by passenger, mail and baggage cars, south or west, mixed.....	5,980
Rate of speed of passenger, freight and express trains, including stops, miles per hour.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	2,380	30.25
Provisions (beef, pork, lard, etc.).....	2	.02
Animals.....	1,786	22.70
Lumber and forest products.....	884	10.79
Coal.....	299	3.80
Salt.....	78	.99
Stone and brick.....	62	.79
Manufactures—articles shipped from point of production...	17	.21
Merchandise, and other articles not enumerated above.....	2,396	30.45
<i>Total tons carried.....</i>	<i>7,904</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Waukee to Panora, miles	28.50
Length of main line of road in Iowa.....	28.50
Total length of road belonging to this company.....	28.50
Aggregate length of sidings and other tracks not above enumerated.....	1.59
Same in Iowa.....	1.59
Aggregate length of track, computed as single track.....	30.09
Same in Iowa.....	30.09
Total length of iron rails in track.....	30.09
Weight per yard, iron, 30 pounds.	
Gauge of track.....	3 feet.
Total miles of road operated by this company.....	28.59
Total miles of road operated by this company in Iowa.....	28.50
Number of stations in Iowa on all <i>roads operated</i> by this company.....	7
Number of telegraph offices in same.....	5
Number of stations on all <i>roads owned</i> by this company.....	7
Same in Iowa.....	7

EMPLOYES.

Number of persons regularly employed on road operated by company in Iowa	88
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EQUIPMENT.

Number of locomotives	3
Number of passenger cars.....	2
Number of freight cars (basis of eight wheels).....	49
Number of other cars.....	49
Maximum weight of locomotives in working order, tons.	20
Average.....	17
If any part of your road was first opened for operation during the past year state date.	
Opened from Adel to Redfield, November 15, 1879; from Redfield to Panora December 25, 1879.	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

United States Express Company runs on this road; no contract made.

UNITED STATES MAIL.

No compensation paid, or no terms agreed upon as yet for transporting mails.

LOCAL AID IN BUILDING ROAD.

All aid is represented in capital stock, such stock having been subscribed for by citizens along the line and paid for.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 408,414.32
Average cost of construction per mile of road (not including sidings) 28.50 miles.....	14,154.88
Proportion of cost of construction for Iowa.....	14,154.88

COST OF EQUIPMENT.

Locomotives.....	\$ 13,956.99
Passenger, mail and baggage cars.....	4,989.94
Freight and other cars.....	15,980.90
<i>Total for equipment</i>	\$ 34,927.83
Average cost of equipment <i>per mile of road operated</i> by company in the State.....	1,222.09
Proportion of cost of equipment for Iowa.....	1,222.09

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 433,244.15
Average cost of same per mile.....	15,376.97
Proportion of same for Iowa.....	15,376.97

BRIDGES.

	NO.	LENGTH.
Number of pile and trestle bridges and length in Iowa	40	1,400
Number of spans of bridges, 100 feet and upward.....	2	200
Number of combination bridges.....	1	200
Number of wooden bridges.....	1	50
Number of crossings of highway at grade.....	46	

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on road operated by this company, cents.....	4
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents.....	4
Average rate of fare mile per mile <i>received</i> from <i>all</i> passengers, cents.....	4
Average rate of local freight per ton per mile on roads operated by this company, cents.....	18
Average rate per ton per mile received from all freight carried, cents.....	13

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 2,000,000.00
Capital stock issued, number of shares 2,424; amount paid in.....	242,400.00
Total amount paid in as per books of the company.....	242,400.00
Total number of stockholders.....	30
Number of stockholders in Iowa. All.	
Amount of stock held in Iowa. All.	
Stock per mile.....	\$ 8,505.27

DEBT.

Funded debt as follows:

First mortgage bonds due July 1st, 1899, rate of interest seven per cent.....	\$ 135,000.00
Second mortgage bonds due July 1st, 1899, rate of interest seven per cent.....	15,000.00
Unfunded indebtedness.....	32,468.35
Total amount of funded debt.....	150,000.00
Amount of unfunded debt.....	32,468.35
<i>Total amount of debt liabilities.....</i>	<i>\$ 182,468.35</i>
Stock and debt.....	\$ 424,868.35
Debt per mile of road.....	6,402.39
Stock per mile of road.....	8,505.27
<i>Total stock and debt per mile.....</i>	<i>\$ 14,907.66</i>

OFFICERS OF THE COMPANY.

President—T. J. Caldwell.

Treasurer—F. M. Hubbell.

General Superintendent—C. N. Gilmore.

General Passenger Agent—George W. Ogilvie.

General Freight Agent—George W. Ogilvie.

Attorney—T. R. North.

General offices at Des Moines, Iowa.

Date of annual meeting of stockholders, first Monday in November.

Fiscal year of the company, January 1 each year.

STATE OF IOWA, }
COUNTY OF POLK. }

I, C. N. Gilmore, Superintendent of the Des Moines, Adel & Western Railroad, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of my knowledge and belief.
[L. S. OF R. R.] (Signed) C. N. GILMORE, *Supt.*

Subscribed and sworn to before me this 28th day of September, A. D. 1880.

[L. S.]

C. HUTTENLOCHER,
Notary Public.

Received and filed in the office of the Commissioners of Railroads this 29th day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT
OF THE
FORT MADISON & NORTHWESTERN RAILWAY CO.,
FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	6,185.31
Total expense (including taxes).....		<u>5,099.85</u>
Net income.....	\$	1,085.46

ANALYSIS OF EARNINGS.

<i>Total income from all sources.</i>	\$	1,085.46
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ANALYSIS OF EXPENSES.

The present company bought this road October 16th, 1879, and paid forty thousand dollars for the whole concern, including road-bed, right of way, iron, locomotives, cars, buildings, etc., with all other appendages thereto, and all earnings and expenses have been kept in gross up to date, and no itemized account can be given up to date, but in future will be kept as the statute requires.

<i>Total operating expenses and taxes</i>	\$	5,099.85
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MILEAGE, TRAFFIC, ETC.

Our road is only twelve miles at present, and no itemized account has been kept of miles run—passenger and freight on one train.

DESCRIPTION OF ROAD.

Length of main line of road from Fort Madison to West Point, miles.....	13
Length of main line of road in Iowa.....	13
Total length of iron rails in track.....	13
Weight per yard, iron, 30 lbs.	
Gauge of track.....	3 feet.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company.....	12
Total miles of road operated by this company in Iowa.....	12
Number of stations in Iowa on all <i>roads operated</i> by this company.....	3
Number of stations on all <i>roads owned</i> by this company.....	3
Same in Iowa.....	3

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	11
Same in Iowa.....	11

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives	1	1
Number of passenger cars (combination).....	1	1
Number of freight cars owned (basis of 8 wheels).....	15	15
Number of other cars.....	5	5
Maximum weight of locomotives in working order, tons.....		12
Number of 8-wheel box freight cars.....		6
Number of 8-wheel platform cars.....		3
Number of 8-wheel stock cars.....		6
Cars equipped with common hand brake.		
Number of miles of road <i>operated</i> by your company not furnished with telegraph facilities (<i>specifying location of same</i>):		
From Ft. Madison to West Point, 12 miles.		

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

What express companies run on your road, and on what terms, and what conditions as to rates, etc.; what kind of business is done by them, and do you take their freights at the depot, or at the office of such express company?

American Express Company. Rates one and one-half first-class. General business. Company handles it themselves.

U. S. MAIL.

What is the compensation paid you by the United States government for the transportation of its mails, and on what terms of service?
Three hundred and twelve dollars per annum. Once each way every working day of the week.

LOCAL AID IN BUILDING ROAD.

The present company have not received any local aid, but are working up local aid in the several townships, and when received will report.

BRIDGES BUILT WITHIN THE YEAR.

	NO.	FEET.
Number of pile and trestle bridges and length in Iowa.....	15	1,205
Number of crossings of highway at grade.....	12	
Number of crossings of highways under railroad.....	1	

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, local, cents.....	4
Average rate of fare per mile for special ticket passengers....	2
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents.....	3
Average rate of local freight per ton per mile on roads operated by this company, cents.....	100
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads, cents.....	100
Average rate per ton per mile received on all freight carried, cents.....	100

CAPITAL STOCK.

Articles of association of former company specify not to exceed ten million dollars. Cannot tell anything about stock. Present company has not issued any stock.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—John Atlee, Fort Madison, Iowa.
Vice-President—Henry Ketchum, New London, Wisconsin.
Secretary—Frank D. Harney, Fort Madison, Iowa.
Treasurer—S. B. Kenrick, Fort Madison, Iowa.
General Superintendent—S. B. Kenrick, Fort Madison, Iowa.
Chief Engineer—Charles A. Gilchrist, Fort Madison, Iowa.
General Passenger Agent—S. B. Kenrick, Fort Madison, Iowa.
General Freight Agent—S. B. Kenrick, Fort Madison, Iowa.
Attorneys, General and Local—Van Valkenburg & Hamilton, Fort Madison, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

John Atlee, Fort Madison, Iowa.
 Henry Ketchum, New London, Wisconsin.
 D. M. Kelley, Green Bay, Wisconsin.
 S. B. Kenrick, Fort Madison, Iowa.
 Frank D. Harney, Fort Madison, Iowa.
 T. B. Bingham, Green Bay, Wisconsin.
 Charles Doer, Fort Madison, Iowa.
 George Slapp, Fort Madison, Iowa.

General offices at Fort Madison, Iowa.

Date of annual meeting of stockholders, July 13th.

Fiscal year of the company, commencing July 1 and ending June 31.

STATE OF IOWA, {
COUNTY OF LEE. }

I, S. B. Kenrick, Superintendent of the Ft. Madison & Northwestern Railway Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1880, to the best of my knowledge and belief.

(Signed)
 [I. S. OF R. R.]

S. B. KENRICK,
Sup't Ft. M. & N. W. Ry Co.

Subscribed and sworn to before me this twenty-sixth day of August, A. D.
1880.

J. D. M. HAMILTON,
Notary Public.

[L. s.]

Received and filed in the office of the Commissioners of Railroads, this
26th day of August, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

IOWA EASTERN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

ANALYSIS OF EARNINGS.

From local passengers.....	\$	741.35
From through passengers.....		120.85
From express and extra baggage.....		241.90
From mails.....		980.00
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i>2,084.10</i>
From local freight	\$	24.93
From through freight.....		11,879.93
<i>Total earnings from freight department.</i>	<i>\$</i>	<i>11,904.86</i>
Income from all sources (<i>specifying same</i>):		
Received from Chicago & Tomah Railroad.....	\$ 565.50 \$	565.50
<i>Total income from all sources.....</i>	<i>\$</i>	<i>13,988.96</i>
Earnings per mile of road operated.....	\$	783.50
Receipts from passenger trains per train mile run.....		105.79
Receipts from freight trains per train mile run.....		604.30

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$	1,500.00
Legal expenses.....		70.95
New tools.....		94.65
Stationery and printing.....		29.45
Contingencies and miscellaneous.....		4,037.94
Repairs of bridges (including culverts and cattle-guards).....		274.62
New bridges (including culverts and cattle-guards) charged to expenses.....		365.77
Repairs of buildings.....		39.04
New buildings, charged to expenses.....		415.84
Repairs of fences, road-crossings, and signs.....		71.60
Renewal of ties—No. laid, 5,436.....		729.48
Repairs of road-bed and track.....		1,919.76
Repairs of locomotives.....		114.10
Fuel for locomotives.....		863.34
Oil and waste.....		123.86
Locomotive service, salaries and wages.....		1,360.00
Passenger train service, salaries and wages.....		615.00
Repairs of freight cars.....		160.52
New freight cars, charged to repairs.....		462.36
Loss and damage, freight and baggage.....		1.65
Loss and damage, property and cattle.....		10.00
Agents and station service, salaries and wages.....		870.00
Station supplies.....		25.35
Taxes in Iowa.....		16.46

<i>Total operating expenses and taxes.....</i>	<i>\$</i>	<i>13,671.78</i>
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Class No. 1, maintenance of way.....	\$	3,816.16
Class No. 2, maintenance of motive power and cars.....		736.98
Class No. 3, conducting transportation.....		3,369.20
Class No. 4, general expenses.....		5,749.45
Total.....	\$	13,671.78

RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$	13,671.78
Proportion for Iowa.....	\$	13,671.78
Per mile of road operated.....		694.00
Per train mile for passenger, freight and mixed trains.....		1.16
Percentage of expenses to earnings.....		97

GENERAL RECAPITULATION.

Total earnings.....	\$	13,988.96
Total receipts during the year.....	\$	565.50
Total operating expenses.....		13,671.78
Net earnings—earnings above operating expenses.....	\$	317.18
Total receipts above operating expenses.....	\$	882.68

BALANCE SHEET.

LIABILITIES.

GENERAL OFFICE IOWA EASTERN RAILROAD,
BEULAH, IOWA, November 1, 1880. }

The floating debt, year ending June 30, 1880, \$6,513.35. The bonded indebtedness \$325,000, on which no interest has been paid; of this \$125,000 is held as security for the payment of \$5,500. The rolling stock and real estate of the road was sold on a judgment in which a mechanic's lien was established on the 11th day of February, 1879. Before the expiration for the time of redemption, the property was redeemed from this sale by the holders of other judgment liens also establishing mechanics' liens for the same property. The party redeeming from the judgment sale has not taken possession of the property. This has been done by virtue of proceedings in the Supreme Court of the State of Iowa, to which I respectfully refer the Railroad Commissioners of the State of Iowa. I do this with no disrespect to the honorable court, but simply having differed from them in the proceedings, I do not feel competent to interpret their actions. Respectfully,

E. H. WILLIAMS,
President Iowa Eastern Railroad.

MILEAGE, TRAFFIC, Etc.

Number tons through freight carried in Iowa..... 6,112

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	2,590	42½
Flour.....	130	2½
Animals....	1,917	31½
Other agricultural products....	20	½
Lumber and forest products.....	567	9
Coal.....	36	½
Salt.....	90	1½
Iron.....	42	¾
Stone and brick....	20	½
Merchandise, and other articles not enumerated above.....	700	11½
<i>Total tons carried.....</i>	<i>6,112</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Beulah to Elkader, in Iowa, miles.....	19.7
Total length of road belonging to this company, miles.....	19.7
Aggregate length of track, feet.....	19.7
Same in Iowa.....	19.7
Total length of iron rails in track, miles.....	16
Total length of wooden rails in track.....	3.7
Gauge of track.....	3 feet.
Total miles of road operated by this company.....	19.7
Total miles of road operated by this company in Iowa.....	19.7
Number of stations in Iowa on all roads operated by this company.....	7
Number of stations on all roads owned by this company.....	7
Same in Iowa.....	7

EMPLOYES.

Number of persons regularly employed on all roads operated by company.....	15
Same in Iowa.....	15

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives.....	1	1
Number of passenger cars.....	1	1
Number of baggage, mail, and express cars.....	2	2
Number of freight cars (basis of eight wheels).....	15	15
Number of other cars.....	14	14
Maximum weight of locomotives in working order.....	14 tons.	
Number of mail and baggage cars.....		2
Number of 8-wheel box freight cars.....		15
Number of 8-wheel platform cars.....		1
Number of 4-wheel platform cars.....		1
Number of passenger cars with Miller platform and buffer..		1

ADDITIONAL QUESTIONS.

U. S. MAIL.

We receive for carrying the mails \$50.00 per mile. Operated daily each way or on round trip.

BRIDGES.

Number of wooden bridges.....	45
Number of wooden culverts.....	59

RATES OF FARE.

Average rate of fare per mile for passengers on roads operated by this company, in cents	4
Average rate of fare per mile <i>received</i> from passengers to and from other roads, in cents.....	4
Average rate of fare per mile <i>received</i> from <i>all</i> passengers, cents...	4

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—E. H. Williams, Beulah, Iowa.

Vice-President—Deceased.

Secretary—Frank Larrabee, McGregor, Iowa.

General Manager—E. H. Williams, Beulah, Iowa.

General Superintendent—C. A. Larrabee, Beulah, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

E. H. Williams, Beulah, Iowa.

Geo. B. Fairfield, Hudson, New York.

Jno. J. Marvin, New York City.

William Larrabee, Clermont, Iowa.

H. B. Carter, Elkader, Iowa.

O. W. Crary, Farmersburg, Iowa.

General offices at Beulah, Clayton county, Iowa.

STATE OF IOWA, }
COUNTY OF CLAYTON. }

I, C. A. Larrabee, Superintendent of the Iowa Eastern Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1879, to the best of my knowledge and belief.

(Signed)

C. A. LARRABEE.

Subscribed and sworn to before me, this 8th day of September, A. D. 1880

[L. s.]

C. H. WOODWARD,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this
10th day of September, 1880.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

WAUKON & MISSISSIPPI RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	23,553.67
Total expense (including taxes)		14,509.09
Net income.....	\$	9,044.58
Interest accrued during year.....		6,110.00
Interest on funded debt....	\$	6,110.00
Balance June 30, 1880.....	\$	2,934.58

ANALYSIS OF EARNINGS.

From local passengers	\$	1,512.00
From through passengers.....		1,613.86
From express, extra baggage and mails		1,274.51
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i>4,400.37</i>
From local freight	\$	5,031.66
From through freight		14,121.64
<i>Total earnings from freight department.....</i>	<i>\$</i>	<i>19,153.30</i>
<i>Total transportation earnings.....</i>	<i>\$</i>	<i>23,553.67</i>
<i>Total income from all sources.....</i>	<i>\$</i>	<i>23,553.67</i>
Earnings per mile of road operated, (37.67 miles)	\$	1,024.07
* Receipts from passenger and freight trains per train mile run (26,499 miles).....		.89

* All trains mixed, freight and passenger.

ANALYSIS OF EXPENSES.

Stationery and printing.....	\$ 16.00
Contingencies and miscellaneous.....	19.00
Repairs of bridges (including culverts and cattle-guards).....	159.11
Repairs of buildings.....	137.41
Repairs of road-bed and track.....	4,775.78
Repairs of locomotives.....	1,734.27
Fuel for locomotives.....	1,290.10
Water supply and repairing tanks.....	209.72
Oil and waste.....	58.93
Locomotive service, salaries and wages.....	1,877.55
Repairs of passenger cars.....	126.34
Train service, salaries and wages.....	1,003.38
Repairs of freight cars.....	71.87
Freight train supplies.....	9.65
Telegraph expenses.....	32.50
Loss and damage, property and cattle, including losses by fire.....	182.00
Personal injuries.....	31.50
Agents and station service, salaries and wages.....	2,313.40
Station supplies.....	19.00

<i>Total operating expenses</i>	\$ 14,067.50
Taxes in Iowa.....	441.59

<i>Total operating expenses and taxes</i>	\$ 14,509.09
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Class No. 1, maintenance of way.....	\$ 5,072.30
Class No. 2, maintenance of motive power and cars.....	1,932.48
Class No. 3, conducting transportation.....	7,027.72
Class No. 4, general expenses.....	476.59

Total.....	\$ 14,509.09
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RECAPITULATION OF EXPENSES.

Total expenses of operating the road (<i>embraced in classes 1, 2, 3 and 4</i>).....	\$ 14,509.09
Per mile of road operated.....	\$ 630.83
Per train mile for passenger, freight and mixed trains, (26,499 miles) cents.....	54.7
Percentage of expenses to earnings.....	61.6
Net earnings per train mile (26,499 miles), cents.....	34

GENERAL RECAPITULATION.

Total earnings.....	\$ 23,553.67
Total operating expenses.....	14,509.09
Net earnings—earnings above operating expenses.....	\$ 9,044.58
Percentage of net earnings to stock and debt.....	2.63
Percentage of net earnings to cost of road and equipment....	2.57

**PROPERTY ACCOUNTS, CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.**

Grading and masonry.....	\$ 54,012.33
Bridging.....	18,128.33
Superstructure, including rails.....	94,011.89
Land, land damages and fences.....	11,201.12
Passenger and freight stations, coal-sheds, water-stations....	57.27
Engineering, agencies, salaries and other expenses during construction.....	7,802.14
<i>Total for construction.....</i>	<i>\$ 186,533.08</i>
Locomotives, 1....	\$ 4,775.80
Freight and other cars, 30.....	9,081.45
<i>Total for equipment.....</i>	<i>\$ 13,857.25</i>
<i>Total expenditures charged to property accounts.....</i>	<i>200,390.33</i>
<i>Net addition to property account for the year.....</i>	<i>\$ 200,390.33</i>

BALANCE SHEET.

ASSETS.

Construction account.....	\$ 321,083.08
Equipment account and engineering.....	30,457.25
Cash items (as follows):	
Cash.....	\$ 704.59
Due from agents, companies.....	4,272.04
	<u>4,976.53</u>
<i>Total debits.....</i>	<i>\$ 350,466.96</i>

LIABILITIES.

Capital stock.....	\$ 84,000.00
Funded debt.....	66,500.00
Unfunded debt (as follows):	
Vouchers and accounts.....	192,702.04
Profit and loss balance (if surplus).....	12,004.92
	<u>350,406.96</u>
<i>Total liabilities.....</i>	<i>\$ 350,406.96</i>

MILEAGE, TRAFFIC, Etc.

Train mileage, mixed trains.....	<u>26,490</u>
<i>Total train mileage.....</i>	<i>26,490</i>
Number of local passengers.....	2,278
Number of through passengers.....	<u>2,064</u>
<i>Total number of passengers.....</i>	<i>4,342</i>

Local passenger mileage (local passengers carried one mile)...	39,355
• Through passenger mileage (through passengers carried one mile).....	45,630
Number tons of local freight carried in Iowa.....	3,681
Number tons of local freight carried east in Iowa.....	945
Number tons of local freight carried west in Iowa.....	2,696
Number tons through freight carried in Iowa.....	7,177
Number tons through freight carried east in Iowa.....	6,478
Number tons through freight carried west in Iowa.....	699
<i>Total number tons freight carried.....</i>	<i>10,858</i>
Local freight mileage (tons local freight carried one mile)....	72,432
Through freight mileage (tons through freight carried one mile).....	142,101
Average number of persons employed.....	26
Rate of speed of passenger and freight trains, including stops, per hour, miles.....	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.
Grain.....	2,942
Provisions—beef, pork, lard, etc.....	16
Animals.....	1,772
Other agricultural products.....	654
Lumber and forest products.....	2,008
Coal.....	71
Salt.....	143
Oil.....	6
Manufactures—articles shipped from point of production....	44
Merchandise and other articles not enumerated above.....	3,207
<i>Total tons carried.....</i>	<i>10,858</i>

DESCRIPTION OF ROAD.

Length of main line of road from Waukon Junction to Waukon, miles.....	23
Length of main line of road in Iowa, miles.....	23
Total length of road belonging to this company, miles.....	23
Aggregate length of sidings and other tracks not above enumerated, miles.....	.63
Same in Iowa.....	.63
Aggregate length of track, computed as single track.....	23.63
Same in Iowa.....	23.63
Total length of iron rails in tracks, miles.....	23.63
Weights per yard, iron, 30 lbs.	
Gauge of track.....	3 feet.
Total miles of road operated by this company.....	23
Total miles of road operated by this company in Iowa.....	23
Number of stations in Iowa on all roads operated by this company.....	3
Number of telegraph offices in same.....	3
Number of stations on all roads owned by this company.....	3
Same in Iowa.....	3

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	26
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EQUIPMENT.

Number of locomotives.....	2
Number of passenger, baggage, mail and express cars	1
Number of freight cars, basis of 8 wheels.....	52
Maximum weight of locomotives in working order, tons....	15
Average weight of locomotives in working order, tons....	14
Maximum weight of tenders full of fuel and water, tons....	14
Average weight of tenders full of fuel and water, tons.....	14
Maximum weight of passenger cars, tons.....	12
Average weight of passenger cars, tons.....	12
Number of mail and baggage cars.....	1
Number of 8-wheel box freight cars.....	26
Number of 8-wheel stock cars.....	8
Number of 8-wheel platform cars.....	18
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender.....	36 ft. 6 in.
Total length of heaviest engine and tender over all.....	44 feet.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The American Express Company pays one and one-half first-class freight rate on articles carried; package and perishable or valuable property freights loaded by them into car and taken from car.

UNITED STATES MAIL.

Route 27,040; 22.92 miles; \$979.83 per annum, or \$42.75 per mile per year; mails carried on all passenger or mixed trains.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 321,033.08
Average cost of construction per mile of road (not including sidings)	13,958.00

COST OF EQUIPMENT.

<i>Total for equipment.....</i>	\$ 30,457.25
Average cost of equipment <i>per mile of road operated by company in the State.....</i>	1,324.23
Total cost of road and equipment	\$ 351,490.33
Average cost of same per mile	14,284.23

The amount expended for construction during the past year, as per statement on page eight, was for the proposed extension from Waukon to Decorah, not completed. When finished a statement can be made, if wanted, giving statistics not furnished in this report.

	NO.	FEET.
Number pile and trestle bridges and length in Iowa.....	71	2,826

RATES OF FARE, Etc.

Average rate of fare per mile for passengers on roads operated by this company, cents	3.8
Average rate of fare per mile <i>received</i> from passengers to and from other roads, cents	3.5
Average rate of fare per mile <i>received</i> , all passengers, cents...	3.6
Average rate of local freight per ton per mile on roads operated by this company, cents	6.9
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads, cents	9.9
Average rate per ton per mile received for all freight carried, cents	8.9

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 400,000.00
Capital stock authorized by vote of company.....	400,000.00
Capital stock paid in on shares not issued.....	84,800.00
Capital stock per mile.....	\$ 3,768.00

DEBT.

Total amount of funded debt.....	\$ 66,500.00
Amount of unfunded debt.....	192,702.04
<i>Total amount of debt liabilities.....</i>	<i>\$ 259,202.04</i>
Debt per mile of road.....	11,270.00
Capital stock per mile of road.....	3,768.00
<i>Stock and debt per mile.....</i>	<i>\$ 15,038.00</i>

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1880, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

March 9th, 1880, R. L. Lane, employed as conductor, while switching cars at Waukon, killed. In uncoupling engine from car while train was in motion, lost his hold and fell between the rails, car passing over him, killed him instantly. Supposed to have been caused by want of caution on his part.

RECAPITULATION OF ACCIDENTS.

Killed—employees—from misconduct or want of caution.....	1
<i>Total killed.....</i>	<i>1</i>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—F. O. Wyatt.
 Vice-President—W. J. Knight.
 Secretary—H. H. Stillwell.
 Treasurer—C. M. Carter.
 General Superintendent—F. O. Wyatt.
 Assistant Superintendent—S. A. Wolcott.
 Chief Engineer—F. O. Wyatt.
 Superintendent of Telegraph—E. P. Lyman.
 Auditor—F. O. Wyatt.
 General Passenger Agent—Joseph Chapman.
 General Freight Agent—Joseph Chapman.

NAMES OF DIRECTORS, WITH RESIDENCE.

F. O. Wyatt, Dubuque, Iowa.
W. J. Knight, Dubuque, Iowa.
H. H. Stillwell, Waukon, Iowa.
C. M. Carter, Dubuque, Iowa.
S. A. Wolcott, Dubuque, Iowa.
Frank Adams, Dubuque, Iowa.
A. E. Robbins, Waukon, Iowa.
L. N. Hersey, Waukon, Iowa.
James F. Joy, Detroit, Michigan.

General offices at Dubuque, Iowa.

Date of annual meeting of stockholders, first Tuesday in April.

Fiscal year of the company, January 1st to December 31st, inclusive.

STATE OF IOWA, }
COUNTY OF JASPER. }

I, F. O. Wyatt, President and General Superintendent of the Waukon & Mississippi Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of my knowledge and belief.

(Signed)

F. O. WYATT,

President and General Superintendent.

Subscribed and sworn to before me, this 4th day of October, A. D. 1880.

[L. s.]

M. P. DOUD,

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 5th day of October, A. D. 1880.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

HILL & WEST DUBUQUE STREET RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1880.

GENERAL EXHIBIT FOR THE YEAR.

Total income, for Iowa.....	\$	5,525.64
Total expense (including taxes).....		7,129.51
Net loss.....	\$	1,603.87
Interest paid during year.....	\$	293.88
Balance June 30, 1880, deficit		1,603.87

ANALYSIS OF EARNINGS.

From local passengers.....	\$	5,525.64
<i>Total income from all sources</i>	\$	5,525.64

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$	450.00
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RECAPITULATION OF EXPENSES.

Proportion for Iowa. All.		
Per mile of road operated. About 2 miles.		
Percentage of expenses to earnings.....		130

GENERAL RECAPITULATION.

Total earnings.....	\$	5,525.64
Total operating expenses.....		7,129.51
Net earnings—earnings less than operating expenses....	\$	<u>1,603.87</u>
Percentage of net loss to stock and debt.....		8
Percentage of net loss to cost of road and equipment.....		8

BALANCE SHEET.

ASSETS.

Profit and loss balance (if deficit)	\$	1,603.87
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LIABILITIES.

Capital stock....	\$	20,000.00
Funded debt.....		5,500.00
Unfunded debt (<i>as follows</i>):		
Notes payable.....		3,000.00
<i>Total liabilities</i>	\$	<u>8,500.00</u>

DESCRIPTION OF ROAD.

Length of main line of road, miles.....	3
Length of main line of road in Iowa. All.	
Total length of road belonging to this company, miles.....	2
Weight of rails, iron, 30 pounds.	

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	5
Same in Iowa.....	5

EQUIPMENT.

Number of locomotives.....	2
Number of passenger cars.....	3
Maximum weight of locomotives in working order, each, tons...	8

LOCAL AID IN BUILDING ROAD.

Five thousand dollars.

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$	30,000.00
Proportion of same for Iowa. All.		

CAPITAL STOCK.

*Capital stock authorized by articles of association.....	\$	30,000.00
Total number of stockholders...	7	
Number of stockholders in Iowa	6	
Amount of stock held in Iowa	\$	16,733.33

*Capital stock has been diminished \$10,000.

DEBT.

Funded debt, as follows:

Bonds due, 9½ years, rate of interest 10 per cent.....\$	5,500.00
Interest paid on same during year.....\$	275.00
Secured by mortgage.	
Unfunded indebtedness, about	3,000.00
Total amount of funded debt	5,500.00
Amount of unfunded debt	3,000.00
<i>Total amount of debt liabilities.....\$</i>	<i>8,500.00</i>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Marshall Kingman, Dubuque, Iowa.

Secretary and Treasurer—H. M. Kingman, Dubuque, Iowa.

General Manager—M. Kingman, Dubuque, Iowa.

Chief Engineer—M. Tschirzi, Dubuque, Iowa.

[*Auditor*—M. Tschirzi, Jr., Dubuque, Iowa.

General offices at northeast corner Main and Fourth streets, Dubuque, Iowa.

Date of annual meeting of stockholders, first Monday in January.

Fiscal year of the company, same.

STATE OF IOWA, }
COUNTY OF DUBUQUE. }

I, Marshall Kingman, President of the Hill & West Dubuque Street Railway Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1880, to the best of my knowledge and belief.

(Signed)

MARSHALL KINGMAN, *President.*

Subscribed and sworn to before me, this 14th day of September, A. D. 1880.

[L. S.]

HENRY M. KINGMAN *Notary Public.*

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, 1880.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

APPENDIX.

APPENDIX.

THE COAL PROBLEM.

EARLY in the month of November last the winter had set in with a severity unknown for many years. The moderation and mildness of several preceding winters had led to somewhat lax habits in the preparation for extreme cold weather at so early a date, and consequently the early opening of the present winter at an unusually low temperature found consumers of coal unsupplied. Owing to the mildness of several successive winters previous to this the demand for coal was comparatively light, and while mining corporations were gauging their stock by the experience of years past, the railroad corporations were also gauging their transportation facilities to the average demand of the last half dozen years. This situation was made all the worse at the present time by the accident of "strikes" among many bodies of coal miners during the fall and early winter months. The early "cold snap" was succeeded by another and still others in rapid succession, thus increasing the demand, while the supply was scarcely up to the average, owing to the "strikes." The sudden revival of manufacturing industries and the increase in commerce in which coal was used to supply the motive power, also increased the unusual demand, and between this enlarged demand on the one hand, and the shortened supply on the other, the early winter with its continued severity created a degree of popular anxiety quite unexampled in the history of the State. Complaints of the scarcity of coal were heard on every hand. Regrets were sincerely felt by mining corporations that they were unable to meet the sudden demand. Unprepared for such an unlooked-for emergency the regrets of railroad companies over their short supply of coal cars were equally unavailing. A few complaints were made to the Board of Railroad Commissioners, alleging a want of coal

car facilities, and the Board deemed it important to take such action as lay in their power, and promptly prepared a circular letter, addressed to railroad and coal companies, on the subject. The following is their

CIRCULAR NUMBER 6.

OFFICE OF THE BOARD OF
RAILROAD COMMISSIONERS OF THE STATE OF IOWA, {
DES MOINES, December, 1880. }

To the General Manager of the—— Rail—— Company:

DEAR SIR—Our attention has been called to the limited supply of coal for fuel in the State, and the general apprehension of suffering and inconvenience likely to result on account thereof.

We are led to believe that the great trouble arises from a want of transportation facilities. The causes of this want and the remedy therefor seem to us well worthy of your careful thought and consideration, and we suggest whether, in view of the rapidly increasing demand of the people of our State for fuel, and their dependence upon coal for supply, and the great demand for Iowa coal out of the State, there ought not to be a marked increase in the road equipment with reference to coal transportation.

We ask for information upon the following matters:

1. Your views as to the general causes of the scarcity of the coal supply;
2. The following statistics are requisite; viz., the number of coal cars owned by your company; the number of cars used by your company in supplying its own coal; the number of cars supplied by foreign companies, whether railroad or transportation, for the coal trade; the number of tons of coal delivered by your company within the State; the number of tons of coal delivered by your company out of the State; and the average employment of coal cars during the year, including their uses for other transportation, such as brick, stone and iron.

We would be pleased to hear from you fully upon this subject at an early day.

By order of the Board.

E. G. MORGAN, *Secretary.*

These circulars were also sent to the larger coal corporations in the State in the hope of obtaining all the facts bearing upon the situation, to the end that some remedies might be provided for affording relief; at least that all concerned in coal supply might see the importance of a prompt and careful study of the situation and if possible suggest measures to relieve it. With a promptness which evinced deep concern in the emergency many companies have responded, and the Commissioners regard the matter as of such gravity that they have decided to summarize the letters in reply, both as explanatory and suggestive, and print the summary as an appendix to their annual report for 1880.

LETTER OF J. L. PLATT, PRESIDENT OF THE FORT DODGE COAL COMPANY.

KEWANEE, ILLS., December 4, 1880.

E. G. MORGAN, *Secretary Railroad Commission, Iowa*:

DEAR SIR—Referring to your circular letter number 6, and in reply to the several interrogatories therein, I respectfully submit the following "views as to the general causes of the scarcity of coal supply."

So far as my observation and experience go in your State, I am of the opinion that the immediate cause of the scarcity of coal the present year is *not* to any great extent chargeable to a shortage of cars and transportation facilities, but to the following causes combined, culminating with unusual force on account of unlooked-for severe weather early in the season; to-wit., 1st. One of the principal causes is the unsteadiness and irregularity of the demand. For example, in Iowa from April 1, to September, a period of five months, with the exception of the requirements of the railroads for their own consumption, the demand is a mere nothing, hence an operator at the opening of the business season finds himself in poor condition to meet the rapidly increasing demand. If the location of a mine would require during the winter season an output of four to five hundred tons daily to fill the demand, in order to be in a condition to meet it the operator must have a business during the dull season of at least three-fifths that amount. It is impossible to jump from nothing to a large business at the opening of the season without demoralizing the trade and the miners. People in sparsely settled districts in Iowa, having visions of blizzards before their eyes, become "panicky" early in the fall and all send in their orders simultaneously for about two or three times the amount needed. Of course these orders are not responded to promptly, and the clamor increases. Agents are sent to the mines, offering two prices for coal; the miners catch the contagion, and the result is either a strike or a decrease in production with a view of forcing an advance. I give it as my opinion that the mines of Iowa are sufficiently developed to meet promptly the present legitimate demand of the State. I also think the trunk lines of railroads have plenty of cars to distribute the product as a rule; but when the business of the entire year is crowded into two to four months, *no coal operator can be prepared to produce, or railroad company prepared to haul it off, fast enough.* Were it possible to meet the demand at such a time the business for the entire winter would be disposed of in sixty days or less. As it is *not* possible and is *not* done, the cry of *coal famine* goes up from one end of the land to the other. The result is a *real* coal famine instead of a fancied one. Prices are run up to a *piratical* point, miners become demoralized and make demands which no regular business could concede, and if conceded the output is reduced to a minimum by the miners for the double purpose of continuing the high rate and if possible to raise it still higher.

On the contrary, if an operator refuses to be victimized and declines to advance at such a time, the usual result is an *entire suspension, a strike.*

The supply is reduced to the extent of his usual product and the *famine* cry goes higher and higher until the turn of the season, usually soon after the first of January, when both miners and people regain their composure, the demand recedes to actual wants, prices fall, operators begin to hunt customers and miners work, and from that time the supply is two or three times greater than the demand, and so continues till the time arrives for a repetition of the annual grand coal famine farce.

■ I regard an effective remedy for this evil as very simple. First, let the railroads erect at their principal coaling stations sheds of sufficient capacity to store *not less than a month's supply*, and during the short period of the most pressing public demand let the railroads *draw a part* of their daily consumption from this *reserve*, instead of contributing to the general excitement and alarm by trying to stock up and hedge against the expected blizzard when the call is universal. In this way they would release a part of the cars required for their own supply at a time they would *do the most good*; they would allay excitement instead of being parties to it; both prices and product would be more regular; people would obtain their coal for what it is worth, and things would be better generally. The coal dealers at stations along the railroads should also lay in a reasonable stock in the early autumn. They are usually, however, men of small means and find excuses for neglect until it is too late. If in addition to the above suggestions the railroads would require prompt return of cars, coal famines would rarely, if ever, be heard of in Iowa.

Very respectfully,

J. L. PLATT,

President Fort Dodge Coal Co., and Chicago & Van Meter Coal Co.

LETTER OF HON. JOHN F. DUNCOMBE, OF FT. DODGE.

FORT DODGE, December 8, 1880.

E. G. MORGAN, Esq., *Secretary Railroad Commissioners*:

DEAR SIR—I take great pleasure in giving you my views relating to the scarcity of coal at the present time.

First—Miners have during the summer been able to get higher prices for summer work at other business than in mining, on account of the rise in wages generally. There is not, in my opinion, over two-thirds the number of miners in the State of Iowa to-day that there was last year.

Second—During the late months of summer people never think of securing a supply, and as a rule the railroad companies, with equal lack of discretion, clean out all their coal houses. The result of this is, there being no demand for coal, the miners, not getting half work in the summer, quit the business and scatter all over the country. This has been especially true the present year.

Third—The cold weather came on this year nearly a month earlier than usual, and it has continued cold ever since it started. I think the consumption of coal by private parties who could procure it has

been at least one-third greater than in ordinary seasons, from the first of October to the present time.

Fourth—Money is plenty in the country, and the demand for coal always increases with the capacity to purchase.

Fifth—The construction of the Minneapolis & St. Louis Railroad to Fort Dodge has taken from the mines at Rippey one-half of the supply of coal there, and is now taking three-fourths of it into Minnesota.

Sixth—The business of the railroads has been larger this fall than ever before, and their demand for coal has been greater.

Seventh—The construction of hundreds of miles of new railroad in Iowa, Minnesota and Dakota has made a new and large demand on the Iowa coal fields particularly. As I do not represent any coal company or own coal cars, I do not answer questions in your second proposition. I might add, however, that the Fort Dodge Coal Company's miners are *on a strike*, and a supply of twenty-five cars per day is cut off in this way. The only coal that is now got out of those mines is about six cars a day which is mined with a mining machine.

* * * * *

I do not believe that in this part of the State at least the cause of this trouble has been in transportation. I can speak for the road I represent—the Illinois Central. They certainly have furnished all the cars that could be filled, and would have been glad to furnish many more if they could have been filled at the mines. On the Northwestern Road a large portion of the time this fall I was badly bothered for want of cars to ship to parties on that road. They had a very good reason, however, for at that time, being short, they were extending new roads west, and hundreds of their flat cars were engaged in that business until it froze up in the fall. Since that time there has been no trouble in getting cars. Of course you cannot always get one, two or three cars as you want, but if there were twice as many as were used this would be true. I do not, therefore, think from my observation that there has been any blame on the railroads here. The Des Moines & Fort Dodge road has been able to supply all the cars necessary for the local trade. That company and the Minneapolis & St. Louis Company have supplied all that could be filled, and the Illinois Central and Northwestern have also supplied all that could be filled. They have even taken corn, box and cattle cars in order to supply the demand when they were short of coal cars.

I have written thus fully because I think the subject is one of serious concern at the present time, and one of the worst features of the whole thing is that the summer orders for coal will not supply coal operators with orders for coal during the warm weather, and every man wants coal the instant he gets a cold nose; and orders for five hundred car loads will come in within a week after cold weather begins. Of course no coal operator can supply in that way. He cannot keep miners, and if he could keep them it would ruin him to do so.

I think it would be a very good idea, indeed, in some public manner to have people understand this. There is no trouble in keeping soft coal in Iowa, if placed under shelter, from the first of April until the

first of September or October. The miners are virtually without employment in nine-tenths of the mines of the State. That compels them to ask high prices during the winter, and drives them into other channels of business.

I know of no business that I have ever had anything to do with that is so perplexing as this coal business. And if the Railroad Commissioners would put themselves in the place of the coal operators and the railroads, as well as of the miners, people would discover that it was impossible to give general satisfaction.

I say this as one who has had about twenty years' experience in the coal business.

Truly yours,

J. F. DUNCOMBE.

LETTER OF HON. W. C. WILLSON, OF THE CROOKED CREEK RAILROAD
& COAL COMPANY.

LEHIGH, IOWA, January 18, 1881.

To the Board of Railroad Commissioners, Des Moines, Iowa:

SIRS—In reply to your circular No. 6 would say that I think the first great cause of the scarcity of the coal supply is the inadequate supply of transportation facilities or lack of coal cars.

Second—The large amount of time that is wasted every fall and winter by miners striking. Nearly every coal operator has his mines idle from thirty to forty-five and sixty days in just the season of the year when coal dealers would be filling up their sheds, preparatory for cold weather, but this is prevented usually by these periodical *strikes*.

Third—The rapid settling up of our great Northwest must bring a constantly increasing demand.

Fourth—(Perhaps I should have put this second or first.) The rapid extension of our great railway lines into the West and Northwest calls for a vast amount of coal in addition to their former wants.

I think there *ought* to be a marked *increase* in the equipment of roads with reference to the transportation of our coal products. In answer to question No. 2, would say: Our company has no coal cars since widening our road, but lease from the Illinois Central Company. Our engine is supplied direct from our shute. The number of coal cars supplied us by the Illinois Central Company runs about ten or twelve per day; the number of tons of coal delivered by our company per day to the Illinois Central Company runs from 150 to 200 tons. The coal cars on our road are used exclusively for the transportation of coal.

WALTER C. WILLSON,
President Crooked Creek Railroad & Coal Co.

LETTER OF HUGH RIDDLE, PRESIDENT OF THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

CHICAGO, December 21, 1880.

E. G. MORGAN, *Secretary Board of Railroad Commissioners of the State of Iowa:*

DEAR SIR—Referring to your circular No. 6, soliciting information upon matters affecting the coal supply in Iowa, and asking our views as to the general causes of the scarcity, would answer, that in our opinion the increased consumption of coal arising from the unprecedented growth of the manufacturing interest throughout the West, as well as from a largely increased tonnage movement on the railroads, has not been met by a corresponding increase of coal production. The low price of coal and the mildness of the past two winters has not encouraged the opening of new mines, but, on the contrary, has tended to restrict the production, and led miners to emigrate to Colorado and other mining districts, or engage in other pursuits, until there is a scarcity of that kind of labor and often a great difficulty in controlling what there is. The largely increased traffic for railroads, resulting from the general prosperity of the country, has caused the railroads to use a much larger proportion of their cars in carrying other commodities than coal, and as a consequence, less than the usual supply of coal from Pennsylvania and Ohio has been received in Chicago and other large towns in the interior and along the Mississippi River.

Cold weather, requiring the use of fuel, came early and with unusual severity; the demand for coal was large and sudden, and it is probably true that most of the railroads were unprepared to fully meet the demand for cars required for the coal traffic, and all these, with other causes, combine to produce the scarcity.

The coal movement by this company is done mostly by 8-wheel flat cars, with side and end boards, carrying from 12 to 15 tons each. The number in use varies with the demand, and is less in summer when side boards are removed, more cars being used for iron, timber, gravel, etc. At the present time (December, 1880) the number fitted for coal, as near as can be ascertained, is 614. Anthracite and other eastern coal and coke is carried west from Chicago mostly in returning grain and stock cars; the number thus used cannot be stated. About 50 cars belonging to the Coal Valley Coal Company, of Illinois, are used in carrying coal mined by that company into eastern Iowa.

During the year ending with December 1, this company have transported into Iowa from other States, 116,545, and from Iowa to other States, 37,190 tons. 220,090 tons of Iowa coal have been moved within the State for commercial uses, and 74,710 tons for this company's use.

It is the purpose of this company to furnish transportation for all coal offered on their lines, and if necessary the number of cars and engines will be increased to meet the demands of coal traffic.

HUGH RIDDLE, *President.*

LETTER OF W. K. ACKERMAN, PRESIDENT OF THE ILLINOIS CENTRAL
RAILROAD COMPANY.

CHICAGO, December 17, 1880.

E. G. MORGAN, *Secretary Railroad Commission, Des Moines, Iowa:*

DEAR SIR—In reply to your circular No. 6, I beg to say that there is only one coal mine on this company's line in Iowa; viz., at Fort Dodge. This mine has been closed since the 1st inst., owing to a strike of the miners, and from the best information we have to date, there seems no probability of an immediate resumption of work. We are now hauling coal into Iowa from the mines on our line in Illinois, near La Salle and Springfield, at greatly increased cost to this company. At the mines on our line in Illinois, we find that the output of coal is not equal to the demand, owing to the scarcity of labor, and that the want of coal is not owing to lack of transportation facilities.

This company has now 1,173 coal cars in use on its line of road, and we are now building, and shall have in use within 30 days, another 100 coal cars, with a capacity of 20 tons each. We have no coal cars on our line supplied by other companies. The number of coal cars used in supplying our own wants in Iowa varies from time to time, but we estimate that on an average 68 cars are required for this service. This company delivers but little coal out of the State of Iowa that is mined in that State.

The quantity of coal delivered in Iowa for the 10 months ending October 31, 1880, was as follows:

Mined in Iowa.....	103,359 tons.
Mined in Illinois... ..	31,473 tons.
Total.....	134,832 tons.

Of this, there was for our own use

Mined in Iowa.....	44,362 tons.
Mined in Illinois.....	14,142 tons.
Total.....	58,504 tons.

We have no statistics which will enable us to give you the average employment of our coal cars during the year, including their uses for other transportation, but I may say that it is our invariable rule to make all other use for coal cars subordinate to that of coal, and it is only when there is no demand for transportation of coal, that these cars are made use of for any other purposes.

W. K. ACKERMAN, *President.*

LETTER OF S. S. MERRILL, GENERAL MANAGER OF THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

GENERAL MANAGER'S OFFICE,
MILWAUKEE, December 9, 1880. }

E. G. MORGAN, Esq., *Secretary Board of Railroad Commissioners:*

DEAR SIR—Your circular No. 6 is at hand and has careful attention. We are very sorry for the suffering and inconvenience which seem likely to result from the scarcity of fuel. We have done everything in our power to prevent this scarcity, and are now doing all we can to relieve it.

Early in the season we endeavored to arrange for an ample supply of coal for our own use and that of the people along our lines, and supposed we had succeeded in doing so, but miners' strikes, and various circumstances beyond our control, have combined to defeat our calculations.

There is no doubt that the increased business of the country and the construction of new lines of road have severely taxed the transportation facilities of the railroad companies in this section, notwithstanding the large additions they have made to their equipment, and at the same time these causes have promoted the demand for fuel. To this, and to the unusually early cold weather, a part of the present difficulty is attributable, but, in my opinion, the greater part of it is due to the fact that coal producers have not increased their facilities in proportion to the demands made on them. This company has 2,721 flat cars, which, as occasion requires, can be fitted with "sides" for the transportation of coal. About one-half of these are constantly in this service, but in an emergency like the present, box and stock cars are used in addition to the "flats," and preference over any other freight is given to shippers of coal. We are ready to supply cars to all who can furnish coal, and so far as we are concerned the question is not whether we can furnish transportation facilities but whether we can get the article to transport.

The entire receipts on all our lines are from one hundred and fifty to one hundred and sixty car loads per day, and we are ready to supply cars for many times more than this amount if any one will find the coal. We are purchasing fuel (coal and wood) wherever we can procure it, and although we cannot get enough for our own purposes, we are supplying the public to such an extent that we are compelled to suspend many of our trains for lack of fuel to keep them moving.

It is too late in the season now to do more than we are doing, but to guard against such troubles in the future we have made large purchases of coal lands in Illinois and Iowa, and are adding 1,000 flat cars to our equipment, and another year we hope to be amply provided against such difficulties as the present.

S. S. MERRILL, *General Manager.*

LETTER OF G. W. SANBORN, ASSISTANT SUPERINTENDENT CHICAGO,
MILWAUKEE & ST. PAUL RAILWAY.

MASON CITY, December 21, 1880.

E. G. MORGAN, *Secretary Board of Railroad Commissioners:*

DEAR SIR—Your circular "No. 6," dated December 9, at hand and carefully noted. In reply to your inquiries as to limited supply of coal at this time will say: It occurs to me that the cold weather in October and November being unusually early for this climate, found settlers destitute of coal, and all called for it at same time instead of putting in a supply as farmers usually plan to do in October and November. This added largely to the demand at that time, together with the large increased demand which the rapid settlement of territory west has caused, who are equally dependent on Iowa for their supply of coal. Also the limited means of mining, together with the feverish disposition of miners, has contributed to the great scarcity of that commodity at this time. This company has no mines in Iowa and is dependent on other roads for movement of its supply of coal. We have a full supply of coal cars; also ample motive power for movement of cars to supply ourselves and all local demand for coal on our lines. We are furnishing all connecting coal roads with all coal cars they will take; are prepared to double that supply at any moment they can take the cars from us.

G. W. SANBORN.
Assistant Superintendent.

LETTER OF T. J. POTTER, GENERAL MANAGER OF THE CHICAGO, BURLINGTON & QUINCY RAILROAD.

CHICAGO, January 1, 1881.

E. G. MORGAN, ESQ., *Secretary Board of Railroad Commissioners:*

DEAR SIR—Referring to your circular of the 7th ult., allow me to attach statement of Mr. Perkins, Superintendent of the Iowa Division, as well as circulars issued by the Albia Coal Company and the White Breast Coal Mining Company.

It is not possible for the railroad company to profitably keep cars enough to supply the demand for coal all at once, and the only remedy that I can suggest is that the consumers should be more prompt in getting their supplies during the early fall months. I think I can truthfully say that for the last two months we have filled all our coal orders. There are certain times in the year when it is not practicable to have all the coal cars that are called for. During the summer season but few coal cars are needed; what are not in use, the sides are taken off and they are used for platform cars in construction work and other business connected with the operation of the railroad, and frequently during the month of October, before construction is closed, we are short of coal cars for a short time, but as a rule for 1880 we have filled our orders except in a few instances. The trouble on our line has been this year more on account of consumers than anybody

else. Some of our operators have been troubled in keeping a full force of miners. The sudden cold weather in November is another cause for scarcity.

We make it a point to furnish cars for all the business on our line when it is possible or practicable to do so.

T. J. POTTER.

The following are the letter and circulars referred to by Mr. T. J. Potter in the above letter, from which the Commissioners make extracts only, as follows:

LETTER OF DIVISION SUPERINTENDENT W. C. PERKINS, OF THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

BURLINGTON, December 17, 1880.

T. J. POTTER, Esq., *General Manager, Chicago*:

DEAR SIR—I should say that the scarcity of coal originated first with the dealers and consumers, as they do not order and lay in a supply of coal during the warm weather, when the supply of coal is ample and when the mine operators would be only too glad to furnish the coal, as they do not now from February to September have sufficient work for any large number of miners, and consequently the men scatter about the country, and when the first cold weather comes the mines are all found without a sufficient force of men to produce the large quantity of coal required to fill orders. It is only the railroad orders that enable the mine operators to continue the production of coal during the summer, or warm months, at all. Then with the first frost the orders for coal pour in from all parts of the States of Iowa, Nebraska and Missouri, and the mines are utterly incapable of supplying one-fourth of the coal demanded and, as in the case of this year, the extremely cold weather very early in the season results in a coal famine. In the month of November, 1879, very little coal was mined on the line of this road in Iowa owing to the stoppage of the mines on account of differences between the operators and the miners, and this resulted in a coal famine.

I do not think that the trouble on the line of this road results from a want of transportation facilities, for, during October and November, the mines have been supplied, and are now being furnished, with about all the cars they can load, and after the cars are loaded they are moved promptly, and in preference to any other kind of freight, except stock and perishable freight. It would not be a good investment for this company to increase its supply of coal cars without a corresponding increase in the production of coal at the mines.

I attach a statement giving the statistics asked for by the Honorable Commissioners, and copies of circulars issued by the largest operators.

STATISTICS.

The number of coal cars owned by this company, Iowa division, 800.

The number of cars used in supplying the R. R. Co., two hundred (200).

Coal cars supplied by foreign companies, one hundred and fifty (150).

Tons of coal delivered within the State, eleven months, 1880, 240,592 tons.

Tons of coal delivered out of the State, eleven months, 1880, 60,608 tons.

Average number of coal cars employed during the year, six hundred and twenty-five (625).

In the warm weather we find that 200 cars were sufficient for the coal trade; allowing 150 for those cars which are turned into gravel and construction service, and 100 for cars put to other uses in traffic, we would still have during six months of the year 350 coal cars thrown out of use entirely, because there is no demand from private trade until the winter is upon us. This obliges us to keep idle some 175 coal cars per year, which are worth about \$52,500.00, and on this investment the railroad company gets no return at all.

W. C. PERKINS.

EXTRACT FROM CIRCULAR OF THE ALBIA COAL COMPANY.

OFFICE OF ALBIA COAL COMPANY, {
ALBIA, November 1, 1880. }

Feeling that we owe you an explanation in regard to our inability to fill your esteemed orders promptly, we address you this communication. During the first of the season the demand exceeded all expectations of both mine-operators and the railroad company, and found the latter unable to supply the demand for cars. They at once commenced taking off their construction and rock trains, converting their flats into coal cars, and have been making every effort to furnish the necessary transportation. On account of some of the coal companies failing to fill their contracts with the C., B. & Q. R. R. Co., they have been obliged, in order to keep their trains running, to call upon us for a large proportion of the coal we have been able to mine. On account of the scarcity of miners in this State, our Mr. Miller is at this time in the south and west for the purpose of securing more men. We trust in a short time the railroad company will not require quite so much coal, and that we will be able to keep our old and some new customers supplied, who have depended upon us for their fuel.

ALBIA COAL COMPANY.

EXTRACT FROM CIRCULAR OF THE WHITEBREAST COAL & MINING Co.

BURLINGTON, November 25, 1880.

DEAR SIR—We wish to correct a wrong impression that seems to prevail among some of our customers, that it is the fault of the railroad company in not furnishing cars which causes our inability to fill orders at the present time. This is incorrect, as the supply of cars

has been steadily increasing, and the mines on the line of the C., B. & Q. R. R., in Iowa, are now loading more coal than at any previous time in the history of the road.

We regret exceedingly that we can't take care of old customers who have depended on us for their supply of fuel; and while we are making every effort to ship more coal, we think they should thoroughly understand the position we are in and make arrangements for purchasing coal elsewhere if possible.

In this connection we wish to call the attention of dealers and consumers to the fact that the remedy for these annually recurring coal famines lies wholly with themselves. It is an impossibility and unreasonable to expect that the railroad companies can furnish cars and motive power, or the mine-operators furnish coal in the immense quantities that are required to stock up all the towns on their lines when the first cold snap comes.

The remedy is, for dealers and consumers, especially school boards and public buildings, to lay in a supply of coal in August or September, before the rush of winter trade commences.

J. C. OSGOOD, *President*.

LETTER OF C. N. GILMORE, SUPERINTENDENT OF THE DES MOINES & FT. DODGE RAILROAD.

DES MOINES, December 15, 1880.

To the Honorable Board of Railroad Commissioners of State of Iowa:

GENTLEMEN—In reply to your circular No. 6, of the 7th inst., asking our views as to the general causes of scarcity of coal supply, will say: That we are able to supply the mines located on our road with all the cars necessary to load with coal for points on our own line, but are unable to supply all cars that are required to load coal for points on connecting roads. We consider many of the complaints about the scarcity of coal cars arises from the fact that the coal producers made contracts early in the season at a very low price, and are now able to sell all the coal that they can produce at quite an advance. We are aware of cases that have come under our notice in which they have given as a reason for not filling their contracts "that the railroads were not supplying them with cars," when at the same time they were supplied with all the cars that they could load.

This company owns forty-one coal cars, and when we use this number exclusively for the business of our own road, we could deliver on an average about fifteen cars of coal per day, whilst the demand for coal on our own road has never exceeded an average of ten cars per day for any one month.

The C. & N. W. R'y supply cars at Rippey to transport coal for use on their own line.

The M. & St. L. R'y also supply cars at Coaltown to transport coal for use on their own line and for the N. W. Fuel Co., of Minneapolis.

When we have cars to spare after supplying the demand on our own line, and are short to load for other companies, we supply our cars as far as we can.

Number of coal cars owned by this company, 41.
Number of coal cars used to supply our own coal, 41.
Number of coal cars furnished by other companies, cannot say.
Number of tons of coal delivered by this company inside State and to State border, January 1 to November 30, 1880, 30,912.
C. N. GILMORE, *Superintendent*.

Mr. T. McKissock, General Superintendent of the Wabash, St. Louis & Pacific Railway, replying to the circular, says that on the line of that road there has not been any excessive scarcity of coal, but that "individuals have suffered somewhat, chiefly, as I think, from want of provident care and getting at least a small supply in the fall when it could easily have been had."

LETTER OF C. J. IVES, GENERAL SUPERINTENDENT OF THE BURLINGTON, CEDAR RAPIDS & NORTHERN.

CEDAR RAPIDS, December 11, 1880.

E. G. MORGAN, Esq., *Secretary Railway Commissioners*:

DEAR SIR—I have your circular No. 6, dated December 7; in reply to your inquiries, would say I am informed by the proprietors of various mines that there is a great scarcity of miners, some claiming that the State of Iowa is short one thousand men in this business. The cold weather commencing nearly a month earlier than ordinarily and being uncommonly severe, has greatly increased the consumption of coal. The large amount of territory opened by new lines has largely increased the demand for private consumers and also for the railways themselves in operating so much more road. The lack of cars to handle the business of the country has also in some measure prevented the supply going forward; but I think the scarcity of coal itself is more than lack of cars. So far as our own rolling stock is concerned, we make no difference in the use of cars, whether coal or box cars, using both indiscriminately.

As we have but one point on our line where coal is mined, and these mines only comparatively recently opened, they supply but little more than our own wants. The mines from which we have previously drawn our supplies are unable to furnish us any, so that we are dependent on the mines on our own line entirely for our supply. I do not see that this state of affairs is to be much improved during the present winter.

C. J. IVES, *General Superintendent*.

LETTER OF CHAS. F. HATCH, GENERAL MANAGER OF THE MINNEAPOLIS & ST. LOUIS RAILWAY.

MINNEAPOLIS, December 10, 1880.

HON. E. G. MORGAN, *Secretary State Board Railroad Commissioners*:

DEAR SIR—I am in receipt of circular No. 6 from your Board, and in reply thereto would say:

1. The cause of the great scarcity of coal on our line seems to be lack of ability of the several mines to furnish the requisite quantity to supply the demand. The wonderful growth and extension of railroads throughout the West in the last year, and the opening up and settlement of a large amount of new territory, have caused a largely increased demand for fuel and particularly for coal, which seems to have been overlooked by the miners, who have not provided for any increase of trade, and lack facilities for producing any considerable quantity of coal. There is not *half* coal enough on our line to supply the demand. We have not been able to obtain enough to supply our locomotives; and although we have contracts with different mines for fourteen cars per day, we have been able to get barely five cars per day on an average. The mines in the vicinity of Fort Dodge have not had facilities for shipping coal, being off the main lines of railroad, and the cost of transfer to the different roads has been so great as to limit mining operations to a very small scale.

2. Our road is barely completed and our coal not yet developed. We have 100 coal cars now ready for the trade, and have 300 more contracted for, to be delivered in January. We use *all* our cars, both box and flat, for the transportation of coal when needed. Since cold weather commenced we have at all times had coal flats at Fort Dodge ready for the transportation of coal to any point on our lines, and have at all times been ready and anxious to transport the same for any and all parties who would furnish it for transportation; but the difficulty has been that parties along the line have been unable to buy the coal, and our cars have stood idle.

With us it is not a lack of transportation facilities, but a lack of coal—the limited production of the mines. I am unable to give you the exact number of tons of coal delivered by us at points in and out of the State of Iowa at this time, as the abstracts from our different stations for the last month are not all in; but the amount has been very small, owing to the limited supply and our coal business having but just commenced. We have used no foreign cars for the coal trade except a few St. P., M. & M. cars loaded for them at the mines to supply their locomotives. They are also suffering from a scarcity of fuel.

We are pushing the construction of a road from Fort Dodge south to mines which we expect will give a fair supply of coal for our trade, and hope to have it completed early in January. Our plan is to pay particular attention to the coal trade and furnish ample transportation facilities for all the coal that can be furnished.

CHAS. F. HATCH, *G. M.*

Mr. I. F. Barnard, General Superintendent of the Kansas City, St. Jo. & Council Bluffs Railroad, writes to say: "I think the people are simply improvident, inasmuch, as a rule, they buy coal only upon pressing necessity, and when the weather is severely cold in the early part of the season the demand upon railroad companies for transportation, and the miners for coal, simply cannot be met."

Gen. C. H. Booth, Manager of the Dubuque & Dakota Railroad Company writes as follows: "Extra demand and short supply of coal," is his reply to question 1. He adds: "We have ten coal cars which have been increased to fifteen by turning flats into coal cars. We have never hauled coal out of the State, and have supplied all demands on our line from private dealers in addition to our own wants. We beg to say that we have hauled coal lately at a rate which did not pay us anything, to prevent serious inconvenience to the parties living on our line."

John T. Gerry, Superintendent of the Burlington & Northwestern Railway, writes, as his opinion of the cause of the scarcity of coal, that "the demand for coal has increased much faster than the production. So far as I know roads in this vicinity have moved coal as fast as it has been mined. We have no cars used exclusively for coal, but haul it almost entirely in box cars in order to avoid hauling 'empties' north. We always have plenty of empty cars for this purpose to fill all demands."

LETTER OF M. HUGHITT, GENERAL MANAGER OF THE CHICAGO & NORTHWESTERN RAILWAY.

CHICAGO, January 17, 1881.

In answer to your first question I would say that I think the cause of the scarcity in the supply of coal is due wholly to inadequate production, the demand being largely in excess of the ability of the mining companies to supply, and is the result of lack of provision to meet so unusual a demand.

In answer to your second interrogatory I would state that the freight cars of our company, without reference to the class, have been and are now used in the transportation of coal when the so-called coal cars are insufficient in number to insure prompt attention to the requirements of the mining companies for transportation. I would also state that preference is always given by our company in the distribution of cars to the coal traffic over all other commodities not perishable.

LETTER OF P. E. HALL, GENERAL MANAGER OF THE SIOUX CITY & PACIFIC RAILROAD.

CEDAR RAPIDS, January 5, 1881.

E. G. MORGAN, *Secretary Board of Railroad Commissioners:*

DEAR SIR—Your circular of December 7, in regard to coal supply, came to hand in due season, and would have received an earlier reply but for the fact that we have been obliged to go through our whole billing for a year to arrive at number of tons of coal transported by us.

This company owns forty-five platform cars which have coal sides to be put on when needed for transportation. We also loan of the United States Rolling Stock Company twenty similar cars. During the summer months it takes twenty-five to thirty of these to supply the wants of the road, and during the winter months forty-five to fifty. These flat cars, when not in coal trade, are used in our own service as "tow cars" at the Missouri River crossing, and in construction and repair work. Most of the coal transported for other parties is moved in the ordinary box and stock cars belonging to us and our connecting lines.

During the twelve months ending November 30, 1880, in addition to our own supply, we transported and delivered:

Within the State of Iowa	4,135 tons of 2,000 pounds each.
State of Nebraska	1,827 tons of 2,000 pounds each.
Total	5,962 tons of 2,000 pounds each.

All of this came to us over the Chicago & Northwestern Railway, and will therefore be included in the tonnage reported by that road.

It is impossible to give the number of cars employed in the coal trade, as our empties returning from Chicago are set out at Boone and Moingona to be loaded with coal. When these are not sufficient we send cars from Missouri Valley, either coal, box or stock cars, as may be most convenient. During the winter season engineers object to coal being shipped long distances in open cars owing to loss by stealing on the road. The shortage of fuel on our line has *not* been occasioned by want of transportation facilities.

Having been president of the Moingona Coal Company for the last eight years, during one of which the company mined and sold over 80,000 tons of coal, I have no doubt whatever as the causes of the scarcity of coal, not only in this, but in nearly all of the Western States. They are—

1. Want of mining capacity, *i. e.*, not enough coal opened out.
2. Not enough practical miners to work the mines up to full capacity.
3. An unusually early and severe winter.

It is now six years since we have had anything like a severe winter. During all this time population and railroads have been largely increased. At the same time few new mines have been opened, and many old ones closed. The warm winters have made prices low, com-

petition excessive and coal mining generally unprofitable. Lower prices for coal have reduced miner's wages during the winter months, and as there is very little work for this class of men during the summer they have gradually gone into other employments while few new men have learned the business.

As all railroads were unable to supply the full demand for cars during the autumn, it is possible that the coal business did not get its full proportion of cars during October, but since that time coal has had the preference over all other classes of freight on the lines of the Chicago & Northwestern Railway and all other roads in this vicinity so far as I am acquainted.

P. E. HALL, *General Manager.*

Letters from several other railway officers were received, but as they are of similar import to those inserted above and suggest nothing new in the way of explanation or suggestion, they are omitted.

The Commissioners having carefully considered all these responses, and having personally made some investigation of the coal problem, they venture to make some suggestions thereupon in the hope that a recurrence of the so-called "coal famine" may be avoided. Manufacturers, transportation companies and all heavy consumers of coal ought to learn the important lesson conveyed by this winter's experience, and make ample provision for such emergencies. All communities in those portions of the State where coal is the principal article of fuel, ought also to procure their winter supply before the earliest date of winter openings. Private consumers cannot reasonably complain of coal corporations for not providing great supplies beforehand without knowing whether there will be a demand. The people generally, on due consideration, will scarcely hold coal companies and the railroads to sole responsibility for a condition of things which they themselves make little or no provision for when it can best be done. The testimony of all the letters printed in this Appendix proves that most of the railroad companies whose lines run into or through coal fields are fairly well supplied with coal cars, and that coal is given the preference in shipment over everything except perishable articles. It proves that although coal cars are ill adapted to any other use than coal and construction transportation, they are nevertheless kept in large supply and are being steadily increased. It proves that no matter how many coal cars might be on hand, the unexampled demand suddenly precipitated upon the State by the early and continued cold weather of November and December, could not be wholly and promptly met. It also shows that railroad

companies can do much to avoid the recurrence of the pressure upon themselves by laying in stocks of coal along their lines in August and September, which would enable them to meet the general demand more fully during the next succeeding three months. It is a serious question whether railroad companies are justified in withdrawing their coal cars for use in construction, frequently at remote points, at a time when they are likely to be suddenly needed for their legitimate use. If these suggestions were regularly acted upon the coal companies would have far less difficulty in providing supplies, as it is on occasions of large demand and uncertain supply that miners precipitate "strikes" and thus make bad worse. Indeed there is no view of this matter which does not suggest a divided responsibility, and also the ease with which much of the difficulty surrounding it can be avoided. The Commissioners therefore express the hope that the discussion of the "Coal Problem" in this Appendix may contribute somewhat to a solution of it.



ERRATA.

Page 15.—For last “an” in 24th line from bottom, read *are*.

Page 18.—Prefix *re* in 14th line from bottom, read *referred*.

Page 152.—For “W. H. Kelley” in 18th and 20th line from top, read *H.*

A. Kelley.

Page 156.—Insert *in Iowa* after the word “stockholders” in 9th line from bottom.

Page 173.—Insert *one mile* after the word “freight” in 8th line from top.

Page 173.—Insert *one mile* after the word “tons” in 9th line from top.

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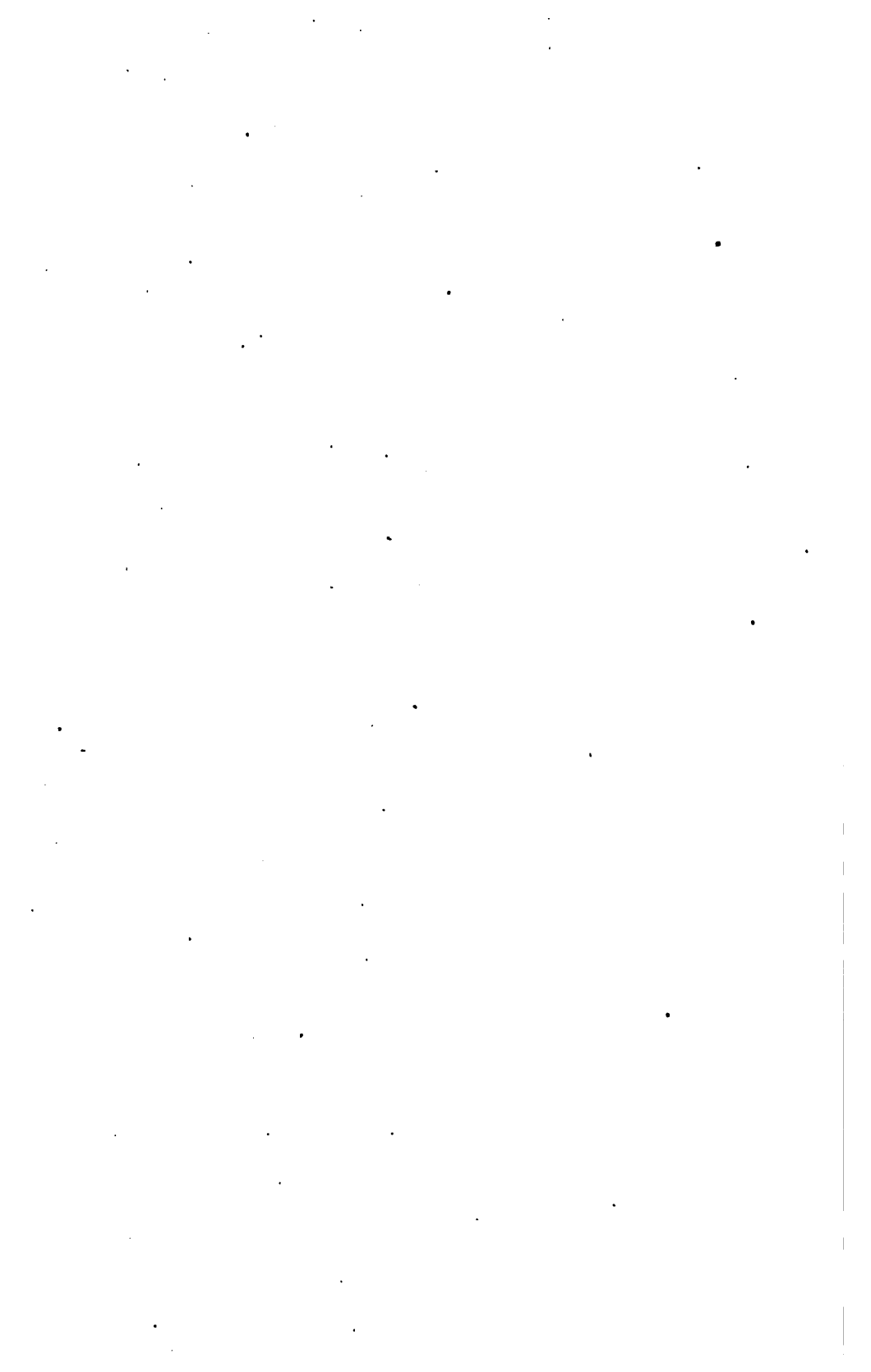
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FOURTH ANNUAL REPORT
OF THE
BOARD
OF
RAILROAD COMMISSIONERS,
FOR THE
YEAR ENDING JUNE 30, 1881.

STATE OF IOWA.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

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1881.



ANNUAL REPORT.

STATE OF IOWA,
OFFICE OF THE BOARD OF RAILROAD COMMISSIONERS, }
DES MOINES, November 30, 1881.

To HONORABLE JOHN H. GEAR, Governor of the State of Iowa:

OBEDIENT to section 4, of chapter 77, of the acts of the Seventeenth General Assembly, the Board of Railroad Commissioners herewith transmit to you their fourth annual report, including the annual returns of the several railway corporations in the State, a series of important tables compiled from such returns, an epitome or syllabus of the cases of complaint investigated by them during the year, a digest of the decisions of the Supreme Court of the State compiled from such announced opinions as have been published, a carefully prepared map of all the railways in the State, an accurate profile of the grades of several of the more important lines, and a brief treatise upon the subject of coal supply and distribution.

On the 8th of March last, Commissioner J. W. McDill resigned his office in order to accept a seat in the United States Senate, to which the Governor had appointed him. On the 12th of March, A. R. Anderson, of Fremont county, was appointed to the vacancy on this Board, and has been reappointed for the full term commencing April 1, 1881. At the time of his resignation Judge McDill had entered upon the last month of his three years' term, having been the first person chosen to the Board after the enactment of the commissioner law. During his term of service on this Board his apt intelligence, profound knowledge of the law, great good sense, and his tireless devotion to the duties of the position, won for him not only the unalloyed esteem and affection of his colleagues, but the admiration and confidence of the people in like measure. It affords this Board peculiar pleasure to say in this public manner that very much of the success attending the administration of this untried experiment of railway control by a State commission was due to the wisdom of their late companion, Senator J. W. McDill.

The Commissioners see very much in the condition of the railways and in their operations during the current year upon which to congratulate your Excellency and the people of Iowa. For a long time there has not been so large an extension of railroad mileage in all parts of the State as during the past four years, and certainly there is no parallel in our history to the volume of operations performed by our transportation lines for the past twelve months. During the year 449 miles of railway have been constructed and put into operation, while about 950 miles in addition have been partially graded and only await the favoring influences of the weather to complete them. But for the long-continued rain-storms, covering about one-half of the working time of the past summer, the mileage of operating railways at this date would be fully 600 more than it now is. Only two of the ninety-nine counties in the State are now without railways in operation, while both of these already have two or more projected and partially constructed lines. Iowa has now five thousand four hundred and twenty-six miles in operation, and when the uncompleted lines shall have been finished, which is almost certain to be done before the close of another year, Iowa's railroad system will comprise something over six thousand three hundred and fifty miles, equalling if not actually outstripping both New York and Pennsylvania, surpassing all New England, and standing only second in the entire Union, with Illinois only having a greater mileage. Notwithstanding this striking exhibit of railway construction in our State, the end is not yet, it would seem, for other enterprises are on foot affording more or less certainty of early accomplishment. Besides the extension of old and established lines into territory theretofore unoccupied, many new and independent corporations have been organized, the records of the office of the Secretary of State showing the organization of twenty-nine companies in 1878, of eighteen in 1879, of seventeen in 1880, and of thirty-eight in 1881, or 102 for the four years. Some of these are mere reorganizations of existing companies, but more than five-sixths of them are new enterprises. A few have proceeded with construction, some have grown to completion, while others have obtained more or less local tax aid in preparation for vigorous work another year. These numerous organizations attest the public desire for, if not the need of, more railway facilities than the State now enjoys, and the extent and vigor of the spirit of enterprise which pervades the public mind in all departments of endeavor.

MAGNITUDE OF RAILWAY BUSINESS.

The business done by all the operating lines in the State has also grown to enormous proportions, the gross amount for the last year being 9,114,914 tons carried, the gross receipts for which, including passengers, amount to nearly twenty-eight and a half million dollars, an increase over the receipts of 1880 of more than three million six hundred thousand dollars. The figures indicate to what vast proportions our rail commerce has reached, and will not fail to impress the public with the importance of a business of such magnitude and such a steady ratio of annual increase. So vast a business, it would seem, ought to appeal with effective force alike to the sense of justice of railway managers and the best wisdom of the State in the matter of public control. Indeed, it has become so vast and so universal in its influence upon the welfare of the people and corporations alike that neither can for itself safely presume to ignore substantial justice and equity in its relations to the other. The only permanent security to both lies in the prompt and mutual recognition of the rights of each.

CONDITION OF THE RAILWAYS.

Much expenditure has been made during the year past in the improvement of the road-bed, grades, rails, and rolling-stock of nearly all the lines in the State. The increased business has resulted in unusual wear and waste, and diligence in repair has been a necessity that could not safely be omitted. Every corporation feels more and more each year that much of its success and prosperity depend upon the condition in which its roads and rolling-stock are kept. While the public are ever anxious for lower rates, they are quite as insistent upon having luxurious coaches for travel, and prompt and rapid dispatch of their freight. This necessitates reduced grades, lessened curvatures, perfect rails, ballasted road-bed, abundance of cars, and constant attention to repairs in everything. The Commissioners are enabled to report that more than usual diligence has been exercised the past year in these respects, and that as a rule the railways are in excellent condition. The repeated snow blockades of last winter were sources of great damage to road-beds, cars, and locomotives, the expense entailed upon twelve of the larger corporations on this account amounting to near a million of dollars. Following these snow-storms came the rainy summer with its destruction of bridges, culverts, road-

bed, and rolling-stock. If the hundreds of thousands of loss thus occasioned be added to that of snow blockades, the balance-sheet will doubtless show a larger percentage of expenses to receipts than has ever before been known in the State. But, despite these multiplied misfortunes the various roads are kept in a condition which commands the "well done" of the public. Many new bridges have taken the place of old and less substantial ones, and steel rail is being rapidly substituted for iron. Large numbers of new freight and passenger cars have been added to the rolling-stock, and the supply even yet is insufficient. It has been found impossible for railway companies to procure all the new cars needed, as the demand for them has been so great and universal that all the car factories in the United States have been behind their orders for many months, and in many instances refuse to take orders for earlier delivery than six to eighteen months ahead. Answering the hypercritical that as all railway companies are required by law to "furnish suitable cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight," it was their duty to have them on hand, it may justly be said that neither the railway companies nor the public could by any reasonable stretch of imagination have anticipated either the marvelous growth in the volume of our rail commerce or the exceptional storms of both winter and summer which disabled or destroyed so many of their cars and locomotives. We are very clear that all the companies are anxious to meet every demand in this regard which the law and reason prescribe.

RATES OF TRANSPORTATION.

That the volume of business has much to do with determining the rates charged will hardly be disputed. The National Bureau of Statistics for the current year furnishes information on this head which will be read with interest. Treating of the "Railroad Problem" the chief of the Bureau instances thirteen of the leading lines of the country, giving the increase in the volume of freight, and the aggregate receipts therefor, together with the percentage of increase. These roads are the Boston & Albany, the New York Central & Hudson River, the New York, Lake Erie & Western, the Pennsylvania, the Pittsburgh, Fort Wayne & Chicago, the Lake Shore & Michigan Southern, the Michigan Central, the Chicago & Alton, the Chicago, Burlington & Quincy, the Chicago, Milwaukee & St. Paul, the Chicago, Rock Island & Pacific, and the Illinois Central. We quote:

It appears that the number of tons of freight carried on the railroads mentioned * * * increased from 45,557,002 tons during the year 1873 to 78,150,913 tons during the year 1880, an increase of about 71.5 per cent. The receipts from freight, however, increased from \$112,004,648 in 1873 to \$143,388,178 in 1880, an increase of \$31,383,530, or only about twenty-eight per cent. This small rate of increase of receipts in proportion to the increase of traffic was due to the fact that the average rate per ton charged on these thirteen railroads fell from 1.77 cents per ton per mile in 1873 to 1.07 cents per ton per mile in 1880, a decrease of 39.5 per cent.

These figures show that owing to the large decrease in the charges made on freight, the percentage of increase in receipts is very much less than the increase in the percentage of traffic. While this exhibit refers mainly to through business and the larger lines of road, it includes four of the five lines which traverse the State of Iowa east and west. Hence our people are directly the beneficiaries of a steadily and continually falling rate. This reduction in rates is not confined to the through traffic; it applies—in a somewhat smaller ratio, it is true—to the local traffic as well, which is demonstrated in tables to be found further on, prepared from reliable data by the Commissioners. What it is that has produced these reductions in charges is a question rather for the economist; it suffices us to be able to point them out and to know that they are welcome tidings alike to producer and consumer. It is probable, however, that improved methods in railway operations, and a better knowledge of the economies of transportation developed by experience, together with the rivalries of competing rail and water lines, have had far more to do in effecting this gratifying result than all other considerations combined.

GRADUAL REDUCTION OF RATES.

With the view of demonstrating the gradual reduction in railroad rates or charges on freight, we submit the following table:

FREIGHT CHARGES AND REDUCTIONS

Showing the amount of freight charges per ton per mile of fifteen of the most important lines of the country, including the Iowa trunk lines, for a series of years.

TRANSPORTATION LINES.	RATE PER TON PER MILE IN CENTS AND DECIMALS OF A CENT.													*Per cent of Reductions.	
	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.		1881.
New York Canals.....	.872	.924	.835	1.027	1.016	.887	.743	.668	.679	.564	.420	.460	.490	...	44
New York Central Railroad.....	2.743	2.387	1.853	1.649	1.593	1.573	1.402	1.275	1.051	1.014	.930	.796	.879	...	68
New York, Lake Erie & W. Railroad.....	1.810	1.539	1.333	1.442	1.526	1.464	1.312	1.209	1.029	.955	.973	.780	.836	...	53
Pennsylvania Railroad.....	1.906	1.718	1.549	1.389	1.416	1.416	1.255	1.058	.892	.980	.918	.796	.880	...	54
Pittsburgh, Fort Wayne & Chicago Railway.....	1.700	1.620	1.450	1.430	1.400	1.400	1.269	1.170	.930	1.010	.880	.760	.910	...	47
Boston & Albany Railroad.....	2.811	2.435	2.193	2.090	2.016	1.958	1.818	1.533	1.288	1.208	1.129	1.130	1.177	...	58
Lake Shore & Michigan Southern Railroad.....	2.336	1.714	1.504	1.391	1.374	1.335	1.180	1.010	.817	.864	.734	.640	.758	...	68
Michigan Central Railroad.....	2.450	2.000	1.982	1.747	1.867	1.891	1.569	1.308	1.115	.878	.848	.678	.842	...	66
Chicago, Burlington & Quincy Railroad.....	3.248	3.063	2.392	2.200	2.076	1.921	1.901	1.889	1.603	1.428	1.247	.957	.907	1.050	68
Chicago, Rock Island & Pacific Railway.....	...	...	2.740	2.640	2.490	2.290	2.070	1.920	1.910	1.710	1.560	1.430	1.210	1.220	55
Chicago & Northwestern Railway.....	3.168	...	3.093	2.869	2.614	2.351	2.226	1.946	1.789	1.702	1.724	1.530	1.460	1.470	54
Chicago, Milwaukee & St. Paul Railway.....	3.100	2.820	2.540	2.430	2.500	2.380	2.100	2.100	2.040	2.080	1.800	1.720	1.600	1.770	43
Burlington, Cedar Rapids & Northern Railway.....	...	...	...	...	...	...	...	...	...	...	...	2.340	2.140	2.200	15
Illinois Central (Iowa Division).....	...	...	...	...	...	...	...	...	...	...	...	1.990	1.760	1.580	21
Central Iowa Railway.....	...	...	...	...	...	...	...	...	...	...	...	2.200	2.050	2.150	7

* This column shows the per cent of the reductions of each line between the years first and last named in the table.

The Lake Shore & Michigan Southern road since 1871 has carried its freight per ton per mile lower than any of the roads reported, the Michigan Central and the Pittsburgh & Fort Wayne following very closely. The lake competition between Chicago and Buffalo has regulated the former, and the others as competitors have been compelled to make like concessions to this water route. The New York Central road has been compelled by canal competition to keep its rates down; the same cause has reduced the rates on the New York, Lake Erie & Western and the Pennsylvania road, as will be seen by the table.

The Chicago, Burlington & Quincy road has advanced its rates 14-100 of a cent over those reported last year, the Chicago & Northwestern 10-100, the Chicago, Milwaukee & St. Paul 17-100, the Chicago, Rock Island & Pacific 10-100, and the Illinois Central 2-100. The Burlington, Cedar Rapids & Northern has reduced its rates 22-100 of a cent, and the Central Iowa 8-100. The advance, where it has been made, is the only exception to the regular reduction in Iowa roads as far back as this table reaches, and is much below the advance in labor and all the material that goes to make up the railroad plant.

A careful study of the foregoing table will show that the fourteen railroad lines mentioned have, almost without exception, steadily reduced their rates in a substantially fixed ratio during all the successive years from 1868 to 1878, inclusive. The few exceptions to this rule, as previously mentioned, show the slight average increase of only nine hundredths of a cent per ton per mile—an increase which bears but a slender ratio to the increase in the cost of labor, supplies, and all forms of material entering into railroad use. In the average, the Erie Canal rates show a decrease of forty-four per cent from the rates of 1868. The New York Central, and the Lake Shore & Michigan Southern, which are practically one continuous line of road, and the Chicago, Burlington & Quincy, show the greatest decrease in charges; to-wit, sixty-eight per cent. The Michigan Central comes next, sixty-six per cent; the Boston & Albany, the Chicago, Rock Island & Pacific, the Chicago & Northwestern, the Pennsylvania, the New York, Lake Erie & Western following in the order named. The average per cent of decrease in the Illinois Central charges, as shown in the four years noted in the table, is found to be equal to those showing the largest decrease for the thirteen years of their exhibits respectively. Another fact prominently appears in this table, which is that the largest ratio of decrease has been made during the last five years; more in the average than during the preceding eight years. From all these deductions it is evi-

dent that the cost of transporting the great bulk of all the food productions, and lumber, coal, manufactures, merchandise, and indeed of everything moved by rail, is steadily undergoing a marked decrease from year to year, the reduction of the last four or five years being equal in the average of the largest made by any company during the whole time covered by the table. Besides this exhibit of decrease in present charges as compared with those of a series of former years, we are enabled to state that the average of the present rate per ton per mile is lower than the rate fixed by the government in Bavaria on grain shipped from Austria-Hungary and from Bavaria to Switzerland and the Rhine. These lines are government railways, and the rates are therefore fixed by the government authorities, and are presumably as near cost as can well be made. This rate on grain is 1.42 cents per ton per mile, while the average rate on all traffic of the fourteen railways named in the foregoing table is 1.34 cents per ton per mile. As the latter is the average upon *traffic of all kinds*, and as it is lower than the Bavarian government rate on *grain*, the comparison will appear all the more striking. As the population per square mile of Bavaria is much greater than the average of the American States through which the roads named in the table pass, still greater emphasis will be given to the comparison. The Bavarian rate is equivalent to a rate of sixty-seven cents per one hundred pounds from Chicago to New York. As bearing upon this subject of reduced rates during the past few years, the Chief of the National Bureau of Statistics, in his report just issued, uses this language:

It is impossible to estimate the magnitude of the benefits which the reductions made in charges for transportation on railroads have conferred upon the interests of agriculture, of mining, and of commerce. That the increase in the value of the domestic exports of the United States to foreign countries—from \$442,820,178 during the year ended June 30, 1871, to \$902,319,478 during the year ended June 30, 1881—has been largely due to such reductions is evident from the fact that such exports are chiefly the products of the Western and Northwestern States, a large proportion of which is transported to the sea-board on railroads.

THROUGH AND LOCAL CHARGES COMPARED.

The foregoing table and observations relate entirely to rates on through traffic. Feeling that a similar exhibit of local rates and reductions would be of value to the people of the State and to the General Assembly, the Commissioners have compiled the following tables with that view. That the details of the showing might be made more clear,

and that the average ratio of the local and through charges might appear in comparison, they have arranged the two classes of tables in companions for each of the six railways mentioned. As the great bulk of the freight business of the State, both through and local, is transported over these lines, the Commissioners limited the showing to them. They are the Chicago, Burlington & Quincy, the Chicago, Rock Island & Pacific, the Chicago & Northwestern, the Illinois Central, the Chicago, Milwaukee & St. Paul, and the Burlington, Cedar Rapids & Northern railways. In the compilation of these tables it was thought advisable, in order to economize space, to ascertain the through and local rates for alternate years, running from 1867 to 1881, between the stations named, which embrace terminal, competitive, and non-competitive points, feeling assured they would serve every practical purpose which more extended tables could. In the showing of some of these roads blanks appear for one or more of the years named. This is explained by the fact that the roads at the interior points named were not constructed at those dates.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Statement of passenger tariff rates, and rates per mile, between principal Iowa stations and Burlington and Chicago, in each alternate year since 1873.

FROM AND TO	1873.		1876.		1877.		1879.		1881.	
	Rate.	Rate per mile—cents.	Rate.	Rate per mile—cents.	Rate.	Rate per mile—cents.	Rate.	Rate per mile—cents.	Rate.	Rate per mile—cents.
Council Bluffs to Chicago.....	\$ 19.20	3.843	\$ 15.50	3.106	\$ 15.50	3.106	\$ 15.50	3.106	\$ 14.80	2.966
Council Bluffs to Burlington.....	11.70	4.000	8.73	3.000	8.73	3.000	8.73	3.000	8.73	3.000
Corning to Chicago.....	16.25	3.887	13.58	3.249	13.58	3.249	13.58	3.249	12.53	3.000
Corning to Burlington.....	9.00	4.265	6.33	3.000	6.33	3.000	6.33	3.000	6.33	3.000
Chariton to Chicago.....	12.65	3.763	11.15	3.309	11.15	3.309	11.15	3.309	10.10	3.000
Chariton to Burlington.....	5.40	4.153	3.90	3.000	3.90	3.000	3.90	3.000	3.90	3.000
Albia to Chicago.....	11.25	3.664	10.25	3.339	10.25	3.339	10.25	3.339	9.20	3.000
Albia to Burlington.....	4.00	4.000	3.00	3.000	3.00	3.000	3.00	3.000	3.00	3.000
Ottumwa to Chicago.....	10.25	3.631	9.50	3.368	9.50	3.368	9.50	3.368	8.45	3.000
Ottumwa to Burlington.....	3.00	4.000	2.25	3.000	2.25	3.000	2.25	3.000	2.25	3.000
Mt. Pleasant to Chicago.....	8.50	3.617	8.09	3.443	8.09	3.443	8.09	3.443	7.04	3.000
Mt. Pleasant to Burlington.....	1.25	4.464	.84	3.000	.84	3.000	.84	3.000	.84	3.000

COMPARATIVE STATEMENT.

YEARS.	MERCHANDISE PER 100 POUNDS.										CAR LOAD RATES.									
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat in bulk per 100 lbs.		Other grain and mill. stuffs per 100 lbs.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.	Rate per ton.	Rate, cts.	Rate per ton.	Rate, cts.	Rate per ton.	Rate, cts.	Rate per ton.	Rate, cts.	Rate per ton.	Rate, cts.	Rate per ton.	Rate, cts.	Rate per ton.	Rate, cts.	Rate per ton.	Rate, cts.	Rate per ton.	Rate, cts.	Rate per ton.
1873	86	7.22	70	5.95	59	4.53	45	3.82	36	3.06	30	2.55	30	1.70	80	2.97	7.50	2.13	47.50	2.02
1875	86	7.22	70	5.9	57	4.44	45	3.81	34	2.99	25	2.12	30	1.70	70	1.98	22.50	1.91	47.50	2.02
1877	84	7.14	66	5.51	52	4.43	39	3.31	36	3.06	21	1.78	20	1.70	60	1.42	18	1.53	47.50	2.02
1879	84	7.14	66	5.51	52	4.42	39	3.31	36	3.06	21	1.78	20	1.70	50	1.42	18	1.53	47.50	2.02
1881	85	5.52	55	4.47	45	3.82	30	2.55	32	2.73	18	1.53	16	1.36	60	1.42	17	1.44	40.00	1.70
1873	60	4.26	50	3.55	40	2.84	30	2.13	27.50	1.95	25	1.77	20	1.42	60	1.42	25	1.77	47.50	1.69
1875	60	4.26	50	3.55	40	2.84	30	2.13	27.50	1.95	25	1.77	20	1.42	60	1.42	25	1.77	47.50	1.69
1877	60	4.26	50	3.55	40	2.84	30	2.13	27.50	1.95	22.50	1.60	20	1.42	50	1.18	22.50	1.60	47.50	1.69
1879	60	4.26	50	3.55	40	2.84	30	2.13	27.50	1.95	22.50	1.60	20	1.42	50	1.18	22.50	1.60	47.50	1.69
1881	70	4.97	60	4.26	50	3.55	40	2.84	30	2.13	21.50	1.51	20	1.42	56	1.32	15.00	1.06	47.50	1.69
1873	105	6.91	90	5.92	75	4.93	60	3.94	47.50	3.12	35	2.30	25	1.64	90	1.97	10.00	2.19	52.50	1.73
1875	105	6.91	90	5.92	79	5.70	64	4.21	46	3.03	31	2.07	26.50	1.74	75	1.64	26.75	1.76	59.00	1.94
1877	98	6.45	77	5.07	62	4.08	46	3.03	43	2.83	27	1.78	25	1.64	60	1.32	24	1.68	52.50	1.73
1879	98	6.45	77	5.07	62	4.08	46	3.03	43	2.83	25	1.64	20	1.52	60	1.32	20	1.68	52.50	1.73
1881	80	5.26	70	4.61	60	3.96	40	2.63	37	2.43	25	1.64	20	1.52	60	1.32	20	1.68	52.50	1.73
1873	115	6.82	100	5.93	85	5.04	70	4.15	50	2.96	35	2.07	25	1.48	100	1.98	11.00	2.17	55.00	1.83
1875	115	6.82	100	5.93	85	5.04	70	4.15	50	2.96	35	2.07	25	1.48	100	1.98	11.00	2.17	55.00	1.83
1877	108	6.11	82	4.86	65	3.85	49	2.91	45	2.67	25	1.48	20	1.19	60	1.19	21	1.24	55.00	1.63
1879	108	6.11	82	4.86	65	3.85	49	2.91	45	2.67	25	1.48	20	1.19	60	1.19	21	1.24	55.00	1.63
1881	85	5.9	70	4.15	60	3.56	42	2.49	38	2.25	25	1.48	20	1.19	60	1.19	21	1.24	55.00	1.63
1873	139	6.24	118	5.66	96	4.56	75	3.60	63.50	2.57	38	1.82	25	1.48	110	1.77	13.50	2.16	75.00	1.80
1875	125	6.05	105	5.14	95	4.46	75	3.60	63.50	2.57	37	1.77	30	1.44	115	1.82	34	2.16	75.00	1.80
1877	114	5.47	91	4.37	73	3.50	55	2.61	47.75	2.30	30	1.44	25	1.20	75	1.20	28	1.54	71.00	1.71
1879	114	5.47	91	4.37	73	3.50	55	2.61	47.75	2.30	30	1.44	25	1.20	75	1.20	28	1.54	71.00	1.71
1881	102	4.90	82	3.94	45	2.16	45	1.81	45	1.81	35	1.42	30	1.22	90	1.22	35	1.42	70.00	1.68
1873	100	4.07	75	3.06	60	2.44	45	1.81	45	1.81	35	1.42	30	1.22	90	1.22	35	1.42	70.00	1.68
1875	100	4.07	75	3.06	60	2.44	45	1.81	45	1.81	35	1.42	30	1.22	90	1.22	35	1.42	70.00	1.68
1877	85	3.46	70	2.85	45	1.81	30	1.22	37.50	1.52	30	1.22	25	1.02	65	.88	25	1.02	70.00	1.42
1879	85	3.46	70	2.85	45	1.81	30	1.22	37.50	1.52	30	1.22	25	1.02	65	.88	25	1.02	70.00	1.42
1881	85	3.46	70	2.85	45	1.81	30	1.22	37.50	1.52	30	1.22	25	1.02	60	.81	21.75	.87	70.00	1.42

*The rate given on lumber for 1873 at Mt. Pleasant, Albion, Charleston and Corning, is in dollars and cents per car load; the remainder of the column is cents per 100 lbs.

This table of passenger rates extends back only to 1873, the records of the company previous to that date having been destroyed in the great Chicago fire. It shows that for the eight years given the reduction in the through passenger rate from Council Bluffs to Chicago is twenty-three per cent, and the local rate from Council Bluffs to Burlington twenty-five. The Corning reduction to Chicago is twenty-three, and the State rate to Burlington twenty-nine per cent. From Chariton the through reduction is twelve, and the local twenty-eight per cent. Albia's through rate is reduced eighteen and the local rate twenty-five per cent. The reduction of the inter-State rate from Ottumwa is eighteen and the local rate twenty-five per cent. The Mt. Pleasant through charge is reduced seventeen and the local thirty-three per cent. The average reduction on the through rate from the six stations named is 18.5 per cent; on the local rate 27.5 per cent. The average reduction per annum on the inter-State charge is 2.3 per cent; that on the local or Iowa rate is 3.4 per cent.

The table of freight rates of the Chicago, Burlington & Quincy relates to the through or inter-State traffic only, the local rate data not having been furnished to the Board as requested. But as the through shipments comprise so very large a percentage of all the rail traffic it will serve the purpose of showing the general reductions in charges. From Council Bluffs the reduction on wheat during the eight years has been nothing, the rate of 1873 being relatively very low. On lumber the reduction is thirty-nine per cent, on fourth-class merchandise thirty-three and one-third per cent, and nothing on cattle and hogs for the same reason that wheat rates have not been lowered. The charge on wheat from Corning shows a reduction of twenty-one per cent; of forty-two per cent on lumber, forty per cent on fourth-class merchandise, and six and one-half on cattle and hogs. From Chariton the reduction on wheat is twenty-eight, on lumber thirty-four, on fourth-class merchandise forty per cent, but nothing on cattle and hogs. The Albia charge on wheat shows a reduction of twenty-eight per cent, on lumber forty, on fourth-class thirty-three, and nothing on cattle and hogs. The reductions between Ottumwa and Chicago are ten per cent on wheat, forty on lumber, three on fourth-class merchandise, and nothing on cattle and hogs. The Mt. Pleasant rates show a reduction of forty per cent on wheat, thirty-two on lumber, thirty-three and one-third on fourth-class merchandise, and sixteen on cattle and hogs. The average reduction on wheat between all these stations and Chicago is twenty-one per cent, on lumber thirty-eight,

on fourth-class merchandise thirty and five-tenths, and three and six-tenths on cattle and hogs. The average reduction on wheat per annum for the eight years shown is two and six-tenths per cent, on lumber four and seventy-five one-hundredths, on fourth-class goods three and eight-tenths, and on cattle and hogs forty-five.

STATEMENT

Showing first-class passenger rates, and average rate per mile received per passenger, between the points and for the years named.

STATIONS.		1869.		1871.		1873.		1875.		1877.		1879.		1881.	
FROM	TO	Total miles.		Rate.		A.V. rate per mile, cents.		Rate.		A.V. rate per mile, cents.		Rate.		A.V. rate per mile, cents.	
Council Bluffs	Chicago	500	\$ 19.50	3.90	19.20	3.84	19.20	3.84	15.50	3.10	15.50	3.10	14.80	2.96	
Council Bluffs	Davenport	317	13.80	4.35	12.60	3.97	11.10	3.50	9.51	3.00	9.51	3.00	9.50	3.00	
Chicago	Chicago	440	...	...	16.85	3.80	16.85	3.80	13.66	3.10	13.66	3.10	13.14	2.98
Atlantic	Davenport	257	11.40	4.43	10.25	3.98	9.10	3.54	7.71	3.00	7.71	3.00	7.71	3.00	
Chicago	Stuart	399	...	...	15.15	3.79	13.40	3.35	12.43	3.11	12.43	3.11	11.91	2.98
Davenport	Davenport	216	9.65	4.46	8.55	3.95	7.65	3.54	6.48	3.00	6.48	3.00	6.48	3.00	
Des Moines	Chicago	358	14.95	4.17	13.55	3.78	13.55	3.78	11.20	3.12	11.20	3.12	10.70	2.98	
Des Moines	Davenport	175	7.85	4.48	6.95	3.97	6.15	3.51	5.25	3.00	5.25	3.00	5.25	3.00	
Kellogg	Chicago	314	13.25	4.21	11.80	3.75	11.80	3.75	9.88	3.14	9.88	3.14	9.36	2.98	
Kellogg	Davenport	181	5.85	4.46	5.20	3.96	4.65	3.54	3.93	3.00	3.93	3.00	3.93	3.00	
Marengo	Chicago	268	11.20	4.17	9.95	3.71	9.95	3.71	8.50	3.17	8.50	3.17	7.98	2.97	
Marengo	Davenport	85	3.80	4.47	3.35	3.94	3.10	3.64	2.55	3.00	2.55	3.00	2.55	3.00	
Iowa City	Chicago	237	9.85	4.15	8.75	3.69	8.75	3.69	7.57	3.19	7.57	3.19	7.06	2.97	
Iowa City	Davenport	54	2.45	4.53	2.15	3.98	2.00	3.70	1.62	3.00	1.62	3.00	1.62	3.00	
Durant	Chicago	202	...	...	7.35	3.63	6.90	3.41	6.52	3.22	6.52	3.22	6.00	2.97
Durant	Davenport	19	.85	4.47	.75	3.94	.75	3.94	.57	3.00	.57	3.00	.57	3.00	

YEAR.	MERCHANDISE PER 100 POUNDS.								CAR LOAD RATES.											
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat in bulk per 100 lbs.		Other grain and mill-stuffs per 100 lbs.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.	
	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton
1869.....	120	4.80	105	4.20	85	3.40	65	2.60	60	2.40	44	1.76	34	1.36	120	1.60	37.50	1.50	\$94.00	2.09
1871.....	100	4.00	.....	.....	70	2.80	45	1.80	50	2.00	35	1.40	30	1.20	100	1.33	40	1.60	94.00	2.09
1873.....	100	4.00	.....	.....	70	2.80	45	1.80	45	1.80	30	1.20	30	1.20	85	1.13	35	1.40	70.00	1.55
1875.....	100	4.00	75	3.00	60	2.40	45	1.80	45	1.80	35	1.40	35	1.40	90	1.20	35	1.40	75.00	1.66
1877.....	85	3.40	70	2.80	45	1.80	30	1.20	37.50	1.15	30	1.20	25	1.00	70	.93	24	1.04	70.00	1.55
1879.....	85	3.40	70	2.80	45	1.80	30	1.20	37.50	1.15	30	1.20	25	1.00	65	.86	21.75	.80	61.50	1.50
1881.....	85	3.40	70	2.80	45	1.80	30	1.20	37.50	1.15	30	1.20	25	1.00	60	.80	21.75	.80	67.50	1.50

Comparative statement of LOCAL freight rates between Council Bluffs and Davenport—distance 317 miles.

1869.....	112	7.06	102	6.43	92	5.80	82	5.17	49	3.09	39	2.46	34	2.14	102	2.14	29	1.82	\$90.00	3.15
1871.....	105	6.62	95	5.99	87	5.48	80	5.04	45	2.83	30	1.89	30	1.89	85	1.78	29	1.82	70.00	2.45
1873.....	105	6.62	95	5.99	87	5.48	80	5.04	45	2.83	30	1.89	30	1.89	85	1.78	29	1.82	70.00	2.45
1875.....	61.55	3.88	51.29	3.23	41.03	2.58	30.78	1.92	22.68	1.43	20.35	1.28	18.50	1.16	55.21	1.16	35.96	2.26	36.53	1.28
1877.....	61.55	3.88	51.29	3.23	41.03	2.58	30.78	1.92	22.68	1.43	20.35	1.28	18.50	1.16	55.21	1.16	35.96	2.26	36.53	1.28
1879.....	63	3.94	55	3.47	41	2.58	31	1.95	23.25	1.49	25	1.57	20	1.26	52	1.09	17	1.07	38.50	1.35
1881.....	63	3.94	55	3.47	41	2.58	31	1.95	23.25	1.49	25	1.57	20	1.26	52	1.09	17	1.07	38.50	1.35

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY—CONTINUED.

Comparative statement of THROUGH freight rates between Atlantic and Chicago—distance 440 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.						CAR LOAD RATES.													
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat in bulk per 100 lbs.		Other grain and mill-stuffs per 100 pounds.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate cts.	Rate per ton	Rate cts.	Rate per ton	Rate, cts.	Rate per ton	Rate.	Rate per ton
	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile cts.
1869	130	5.90	118	5.36	98	4.45	74	3.36	59	2.65	40	1.81	35	1.59	120	1.81	45	2.04	90.00	2.27
1871	130	5.90	118	5.36	98	4.45	74	3.36	59	2.65	40	1.81	35	1.59	120	1.81	36	2.04	90.00	2.27
1873	105	4.77	95	4.31	85	3.86	64	2.90	49.50	2.25	35	1.59	30	1.36	110	1.66	34	1.54	80.00	2.02
1875	105	4.77	95	4.31	85	3.86	64	2.90	49.50	2.25	37	1.59	32	1.36	92	1.39	34	1.54	69.30	1.75
1877	105	4.77	95	4.31	85	3.86	64	2.90	49.50	2.25	37.50	1.59	32	1.36	92	1.39	34	1.54	70.00	1.76
1879	105	4.77	95	4.31	85	3.86	64	2.90	49.50	2.25	37.50	1.59	32	1.36	92	1.39	34	1.54	70.00	1.77
1881	98	4.45	79	3.59	65	2.95	45	2.04	44	2.00	30	1.36	25	1.13	60	.90	21.50	.97	70.00	1.77

Comparative statement of LOCAL freight rates between Atlantic and Davenport—distance 237 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.										CAR LOAD RATES.									
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat in bulk per 100 lbs.		Other grain and mill-stuffs per 100 pounds.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate.	Rate per mile cts.
	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.	per mile, cts.
1869.....	100	7.77	90	7.00	80	6.22	71	5.52	44	3.42	37	2.97	32	2.49	92	2.39	30	2.33	\$70.00	3.02
1870.....	100	7.77	90	7.00	80	6.22	71	5.52	44	3.42	37	2.97	32	2.49	92	2.39	26.75	2.08	70.00	3.02
1871.....	100	7.77	90	7.00	80	6.22	71	5.52	44	3.42	37	2.97	32	2.49	92	2.39	21.50	1.67	67.00	2.89
1873.....	95	7.39	85	6.61	75	5.83	55	4.28	41	3.14	30	2.33	25	1.94	90	2.33	21.50	1.67	67.00	2.89
1875.....	56.11	4.36	46.76	3.63	37.41	2.91	28.06	2.18	21.04	1.67	18.79	1.46	17.09	1.32	50.99	1.32	16.61	1.29	32.78	1.41
1877.....	56.11	4.36	46.76	3.63	37.41	2.91	28.06	2.18	21.04	1.67	18.79	1.46	17.09	1.32	50.99	1.32	16.61	1.29	32.78	1.41
1879.....	57	4.43	50	3.81	38	2.95	28	2.17	21.75	1.69	25	1.64	20	1.56	40	1.28	17	1.22	35.50	1.53
1881.....	57	4.43	50	3.81	38	2.95	28	2.17	21.75	1.69	25	1.64	20	1.56	40	1.28	17	1.22	35.50	1.53

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY—CONTINUED.

Comparative statement of THROUGH freight rates between Chicago and Marengo—distance 98 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.										CAR LOAD RATES.									
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat in bulk per 100 lbs.		Other grain and mill-stuffs per 100 pounds.		Salt, per barrel.		Lumber per 100 lbs.		Cattle and hogs, per car.	
	Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.	
	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.
1867.....	94	7.01 84	6.12 73	5.45	63	4.74 45	3.36 43	3.21	38	2.84	100	2.49 27.80	2.08	75.00	3.11					
1868.....	94	7.01 84	6.12 73	5.45	63	4.74 45	3.36 43	3.21	38	2.84	100	2.49 27.80	2.08	75.00	3.11					
1871.....	94	7.01 84	6.12 72	5.37	62	4.63 41	3.06 33	2.46	28	2.19	90	2.24 23	1.72	70.00	2.90					
1873.....	82	6.12 72	5.37 62	4.63	51	3.81 41	3.06 33	2.46	28	2.19	83	2.07 21	1.57	51.50	2.11					
1875.....	82	6.12 72	5.37 62	4.63	51	3.81 36	2.09 29.50	2.20	25.50	1.90	69	1.72 19	1.42	57.00	2.31					
1877.....	82	6.12 72	5.37 62	4.63	51	3.81 36	2.69 29.50	2.20	25.50	1.90	69	1.72 19	1.42	57.00	2.31					
1879.....	82	6.12 72	5.37 62	4.63	51	3.81 36	2.69 29.50	2.20	25.50	1.90	69	1.72 19	1.42	57.00	2.31					
1881.....	79	5.90 64	4.77 54	4.03	39	2.91 34	2.54 22.50	1.09	17.50	1.31	50	1.24 17.50	1.31	57.00	2.31					

Comparative statement of LOCAL freight rates between Marengo and Davenport—distance 85 miles.

1867.....	58	13.63 50	11.70 43	10.12 37	8.71 27	4.35 25	5.88	22	5.18	02	4.86 17.00	4.14	46.00	6.01
1868.....	58	13.63 50	11.70 43	10.12 37	8.71 27	4.35 25	5.88	22	5.18	02	4.86 17.00	4.14	46.00	6.01
1871.....	58	13.63 50	11.70 43	10.12 37	8.71 25	6.35 22	5.18	19	4.47	57	4.47 15.60	3.67	46.00	6.01
1873.....	51	12.00 45	10.59 40	9.41 33	6.48 23.50	5.53 19	4.47	16	3.76	53	4.16 11.50	2.70	41.00	5.36
1875.....	30.00	7.20 25.50	6.00 20.40	4.80 15.30	3.60 12.79	3.01 11.54	2.72	10.60	2.47	31.30	2.45 10.20	2.31	17.00	2.34
1877.....	30.00	7.20 25.50	6.00 20.40	4.80 15.30	3.60 12.79	3.01 11.54	2.72	10.60	2.47	31.30	2.45 10.20	2.31	17.00	2.34
1879.....	38	8.04 31	7.20 24	6.04 18	4.23 15	3.53 14	3.20	12	2.80	30	2.35 10.50	2.47	20.50	2.93
1881.....	38	8.04 31	7.20 24	6.04 18	4.23 15	3.53 14	3.20	12	2.80	30	2.35 10.50	2.47	20.50	2.93

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY—CONTINUED.

Comparative statement of THROUGH freight rates between Iowa City and Chicago—distance 237 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.						CAR LOAD RATES.					
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat in bulk per 100 lbs.	
											Other grain and mill-stuffs per 100 lbs.	
	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.
1867	90	7.59	80	6.75	70	5.90	60	5.06	42	3.54	40	3.37
1869	90	7.59	80	6.75	70	5.90	60	5.06	42	3.54	40	3.37
1871	85	7.17	75	6.32	65	5.48	55	4.64	38	3.20	31	2.81
1873	85	7.17	75	6.32	65	5.48	55	4.64	38	3.20	31	2.81
1875	75	6.32	65	5.48	56	4.72	47	3.96	33	2.81	27	2.54
1877	75	6.32	65	5.48	56	4.72	47	3.96	33	2.81	27	2.54
1879	75	6.32	65	5.48	56	4.72	47	3.96	33	2.81	27	2.54
1881	75	6.32	60	5.06	50	4.21	38	3.20	32	2.74	20	1.93
Comparative statement of LOCAL freight rates between Iowa City and Davenport—distance 55 miles.												
1867	44	15.9	38	13.8	33	12	28	10.1	22	8.00	20	7.27
1869	44	15.9	38	13.8	33	12	28	10.1	22	8.00	20	7.27
1871	41	14.9	35	12.7	30	10.90	25	9.09	19	6.90	16	6.27
1873	40	14.5	35	12.7	30	10.90	25	9.09	18	6.54	15	5.45
1875	25.20	9.81	21	7.63	16.80	6.10	12.60	4.58	15.57	5.66	8.93	3.24
1877	25.20	9.81	21	7.63	16.80	6.10	12.60	4.58	15.57	5.66	8.93	3.24
1879	20	10.54	23	8.36	18	6.55	15	5.45	12	4.36	11	4.00
1881	29	10.54	23	8.36	18	6.55	15	5.45	12	4.36	11	4.00
Comparative statement of THROUGH freight rates between Iowa City and Chicago—distance 237 miles.												
1867	44	15.9	38	13.8	33	12	28	10.1	22	8.00	20	7.27
1869	44	15.9	38	13.8	33	12	28	10.1	22	8.00	20	7.27
1871	41	14.9	35	12.7	30	10.90	25	9.09	19	6.90	16	6.27
1873	40	14.5	35	12.7	30	10.90	25	9.09	18	6.54	15	5.45
1875	25.20	9.81	21	7.63	16.80	6.10	12.60	4.58	15.57	5.66	8.93	3.24
1877	25.20	9.81	21	7.63	16.80	6.10	12.60	4.58	15.57	5.66	8.93	3.24
1879	20	10.54	23	8.36	18	6.55	15	5.45	12	4.36	11	4.00
1881	29	10.54	23	8.36	18	6.55	15	5.45	12	4.36	11	4.00

Comparative statement of LOCAL freight rates between Iowa City and Davenport—distance 55 miles.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY—CONTINUED.

Comparative statement of THROUGH freight rates between Chicago and Durant—distances 202 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.										CAR LOAD RATES.									
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat in bulk per 100 lbs.		Other grain and mill-stuffs per 100 lbs.		Salt, per barrel.		Lumber, per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton
1867.....	80	7.92 70	6.93 60	5.94 50	4.90 33.50	3.31	36	3.56	32	3.16	75	2.47 18.88	1.87	\$58.00	3.19	2.47 18.88	1.87	\$58.00	3.19	
1869.....	80	7.92 70	6.93 60	5.94 50	4.90 33.50	3.31	31	3.07	26	2.57	75	2.47 18.88	1.86	58.00	3.19	2.47 18.88	1.86	58.00	3.19	
1871.....	73	7.12 63	6.23 53	5.24 43	4.25 31	3.07	28	2.77	20	1.98	63	2.08 18.75	1.85	56.00	3.08	2.08 18.75	1.85	56.00	3.08	
1873.....	65	6.43 55	5.44 45	4.45 37	3.66 31	3.07	25	2.47	16.80	1.66	55	1.81 18	1.78	44.50	2.44	1.81 18	1.78	44.50	2.44	
1875.....	65	6.43 55	5.44 46	4.55 37	3.66 29.50	2.92	24.2	2.39	19.80	1.96	54	1.78 16.80	1.66	49.50	2.71	1.78 16.80	1.66	49.50	2.71	
1877.....	65	6.43 54	5.44 45	4.45 36	3.56 30	2.97	24.2	2.09	19.80	1.96	44	1.45 15	1.48	44.50	2.44	1.45 15	1.48	44.50	2.44	
1879.....	65	6.43 54	5.44 45	4.45 36	3.56 30	2.97	19	1.88	14	1.38	44	1.45 15	1.48	44.50	2.44	1.45 15	1.48	44.50	2.44	
1881.....	65	6.43 54	5.44 45	4.45 36	3.56 30	2.97	19	1.88	14	1.38	44	1.45 15	1.48	38.00	2.09	1.45 15	1.48	38.00	2.09	

Comparative statement of LOCAL freight rates between Davenport and Durant—distance 20 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.										CAR LOAD RATES.									
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat in bulk per 100 lbs.		Other grain and mill-stuffs per 100 lbs.		Salt, per barrel.		Lumber, per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton
1867.....	28	28	24	20	15	12	12	14	14	13	34	11.33	7.50	7.50	\$21.00	11.66	11.33	7.50	7.50	11.66
1869.....	28	28	24	20	15	12	12	14	14	13	34	11.33	7.50	7.50	21.00	11.66	11.33	7.50	7.50	11.66
1871.....	28	28	24	20	15	12	12	12	12	11	34	11.33	7.50	7.50	21.00	11.66	11.33	7.50	7.50	11.66
1873.....	27	27	22	22	18	14	12	12	11	10	30	10	6.50	6.50	22.00	12.22	10	6.50	6.50	12.22
1875.....	18	18	15.15	12.30	9.45	6.77	6.77	5.88	5.88	5.35	15.94	5.31	5.19	5.19	11.31	6.28	15.94	5.31	5.19	6.28
1877.....	18	18	15.15	12.30	9.45	6.77	6.77	5.88	5.88	5.35	15.94	5.31	5.19	5.19	11.31	6.28	15.94	5.31	5.19	6.28
1879.....	19	19	16	13	10	8.50	8.50	7	7	6	16	6.33	6.50	6.50	14	7.77	16	6.33	6.50	7.77
1881.....	19	19	16	13	10	8.50	8.50	7	7	6	16	6.33	6.50	6.50	14	7.77	16	6.33	6.50	7.77

In the passenger table of the Rock Island the rate from Council Bluffs to Chicago has been reduced in 1881 twenty-four per cent from the rate of 1869; Council Bluffs to Davenport the reduction is thirty-one per cent. The Chicago charge from Des Moines is reduced twenty-eight per cent; the Davenport charge, thirty-three; the Chicago charge from Kellogg, twenty-nine; the Davenport charge from Kellogg, thirty-two; the Chicago rate from Iowa City, twenty-eight per cent; the Davenport charge, thirty-four. The Durant rate to Davenport is reduced thirty-three per cent.

In the freight rate tables of this road we select the article of wheat as the most important one on which to make some running observations. The road not having reached Council Bluffs until after 1867, the first rate begins with 1869. The Council Bluffs' Chicago rate is seen to have been reduced thirty-two per cent; the local or Davenport charge, thirty-six per cent; the Atlantic through rate, twenty-five; the local rate, thirty-two; the Des Moines through rate, fifty; the local rate, thirty-two; the Marengo through rate, forty-five; the local rate, forty four; the Iowa City through rate, fifty, and the local rate forty-five; the Durant through rate, forty-seven, and the local rate fifty. The average reduction on through charges from the six stations named is forty-one and five-tenths per cent. The average reduction on local rates is thirty-nine and eighty-three one-hundredths per cent. The average reduction on the through rate on cattle and hogs is twenty-eight per cent; the average on local or State charges, cattle and hogs, is fifty and five-tenths per cent.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

First-class passenger rates per mile obtaining between the stations named below during the fiscal years ending May 31, for the years named.

BETWEEN	1867.		1868.		1871.		1873.		1875.		1877.		1879.		1881.		Per cent of reductions.*
	Through rate.	Rate per mile, cts.	Through rate.	Rate per mile, cts.	Through rate.	Rate per mile, cts.	Through rate.	Rate per mile, cts.	Through rate.	Rate per mile, cts.	Through rate.	Rate per mile, cts.	Through rate.	Rate per mile, cts.	Through rate.	Rate per mile, cts.	
Council Bluffs and Chicago.....	\$21.50	4.40	\$21.50	4.40	\$19.20	3.93	\$19.20	3.93	\$15.50	3.17	\$15.50	3.17	\$15.50	3.17	\$14.80	3.00	31
Council Bluffs and Clinton.....	15.75	4.50	15.75	4.50	14.00	4.00	14.00	4.00	10.52	3.00	10.52	3.00	10.52	3.00	10.52	3.00	33
Denison and Chicago.....	18.55	4.38	18.55	4.38	17.05	4.00	17.05	4.00	13.50	3.18	13.50	3.18	13.55	3.19	12.85	3.00	30
Denison and Clinton.....	12.95	4.52	12.95	4.53	11.40	4.00	11.40	4.00	8.57	3.00	8.57	3.00	8.57	3.00	8.57	3.00	34
Boone and Chicago.....	14.85	4.37	14.85	4.37	13.75	4.00	13.75	4.00	11.00	3.24	11.00	3.24	11.05	3.25	10.35	3.00	30
Boone and Clinton.....	9.25	4.53	9.25	4.53	8.10	4.00	8.10	4.00	6.07	3.00	6.07	3.00	6.07	3.00	6.07	3.00	34
Marshalltown and Chicago.....	12.55	4.34	12.55	4.34	11.65	4.00	11.65	4.00	9.45	3.28	9.45	3.28	9.50	3.29	8.80	3.00	30
Marshalltown and Clinton.....	6.80	4.53	6.80	4.53	6.00	4.00	6.00	4.00	4.52	3.00	4.52	3.00	4.52	3.00	4.52	3.00	33
Belle Plaine and Chicago.....	10.95	4.31	10.95	4.31	10.25	4.00	10.25	4.00	8.45	3.32	8.45	3.32	8.45	3.32	7.75	3.00	30
Belle Plaine and Clinton.....	5.25	4.53	5.25	4.53	4.60	4.00	4.60	4.00	3.48	3.00	3.48	3.00	3.48	3.00	3.48	3.00	34
Cedar Rapids and Chicago.....	9.40	4.30	9.40	4.30	8.90	4.00	8.90	4.00	7.40	3.38	7.40	3.38	7.40	3.38	6.75	3.00	28
Cedar Rapids and Clinton.....	3.70	4.63	3.70	4.63	3.25	4.00	3.25	4.00	2.44	3.00	2.44	3.00	2.44	3.00	2.44	3.00	34
Louden and Chicago.....	7.70	4.30	7.70	4.30	7.25	4.00	7.25	4.00	6.15	3.45	6.15	3.45	6.15	3.45	5.50	3.00	28
Louden and Clinton.....	2.10	5.00	2.10	5.00	1.60	4.00	1.60	4.00	1.20	3.00	1.20	3.00	1.20	3.00	1.20	3.00	43

*This column shows the per cent of the reductions between the first and last years named in the table.

CHICAGO & NORTHWESTERN RAILWAY.

Comparative statement of THROUGH freight rates between Council Bluffs and Chicago—distance 489 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.						CAR LOAD RATES.													
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat per 100 lbs.		Other grain per 100 lbs.		Salt, per barrel.		Lumber, Cattle or hogs per 100 lbs. or car.			
	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton		
	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton		
	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton		
1871, average.....	100	4.09	.....	.....	70	2.86	45	1.84	50	2.04	30	1.23	30	1.23	100	1.36	.....	\$04.00	1.02
1871, average.....	100	4.09	.....	.....	70	2.86	45	1.84	34	1.38	30	1.23	30	1.23	89	1.21	1.04	70.00	1.55
1873, average.....	99	4.06	.....	.....	66	2.70	43	1.76	45	1.84	31	1.27	30	1.23	86	1.17	1.39	71.04	1.45
1875, average.....	85	3.48	67	2.74	49	2.00	36	1.47	39	1.60	32	1.31	29	1.20	70	95	1.27	70.40	1.44	
1877, average.....	85	3.48	70	2.86	45	1.84	30	1.23	38	1.53	29	1.20	24	1.08	65	80	1.27	68.12	1.40	
1879, average.....	85	3.48	70	2.86	45	1.84	30	1.23	38	1.53	30	1.23	25	1.02	60	82	1.25	70.00	1.43	
1881, in effect October 24.....	85	3.48	70	2.86	45	1.84	30	1.23	38	1.53	30	1.23	25	1.02	60	82	21.75	89	70.00	1.43
Per ct. decrease since 1871	15		10.26		35.70		33.33		25			16.67		40		45.63		25.53	

Comparative statement of LOCAL freight rates between Council Bluffs and Clinton—distance 350 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.										CAR LOAD RATES.									
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat per 100 lbs.		Other grain per 100 lbs.		Salt, per barrel.		Lumber, Cattle or hogs per 100 lbs. or car.			
	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton		
	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton		
	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton		
1869, average.....	120	6.85	100	5.71	80	4.51	70	4.00	45	2.57	40	2.28	40	2.28	100	1.89	40	2.29	\$80.00	2.98
1869, average.....	120	6.85	100	5.71	80	4.51	70	4.00	45	2.57	40	2.28	40	2.28	100	1.89	40	2.29	80.00	2.98
1871, average.....	123	7.00	103	5.85	83	4.71	73	4.14	46	2.64	41	2.35	41	2.35	103	1.95	42	2.40	82.50	2.35
1873, average.....	114	6.50	96	5.48	78	4.47	68	3.89	43	2.48	39	2.23	39	2.23	97	1.84	40	2.20	77.37	2.21
1875, average.....	65	3.72	54	3.10	43	2.48	33	1.86	24	1.36	21	1.22	19	1.11	58	1.10	19	1.09	39.47	1.12
1877, average.....	65	3.72	54	3.10	43	2.48	33	1.86	24	1.36	21	1.22	19	1.11	58	1.10	19	1.09	39.47	1.12
1879, average.....	66	3.76	55	3.14	43	2.48	33	1.86	24	1.36	24	1.36	20	1.14	57	1.08	19	1.09	39.91	1.14
1881, in effect October 24.....	66	3.76	55	3.14	43	2.48	33	1.86	24	1.36	25	1.42	20	1.14	57	1.08	20	1.14	40.00	1.15
Per ct. decrease since 1869	45		45		46.25		52.86		46.70		37.50		50		43		50		50	

CHICAGO & NORTHWESTERN RAILWAY COMPANY—CONTINUED.

Comparative statement of THROUGH freight rates between Denison and Chicago—distance 424 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.						CAR LOAD RATES.													
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat in bulk per 100 lbs.		Other grain per 100 lbs.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.	per mile, cts.	Rate, cts.	per mile, cts.	Rate, cts.	per mile, cts.	Rate, cts.	per mile, cts.	Rate per 100 lbs., cts.	Rate per ton per mile, cts.	Rate, cts.	per mile, cts.	Rate per ton per mile, cts.	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.
1871, average.....	135	6.36	120	5.66	100	4.72	75	3.54	60	2.83	53	2.50	43	2.03	120	1.89	50	2.36	\$92.00	2.17
1871, average.....	132	6.22	115	5.41	96	4.51	73	3.44	60	2.83	53	2.50	43	2.03	118	1.85	39	1.84	88.36	2.08
1873, average.....	110	5.17	95	4.46	83	3.91	64	3.03	51	2.38	41	1.91	34	1.60	102	1.60	30	1.39	72.15	1.70
1875, average.....	104	4.89	91	4.33	80	3.75	61	2.88	46	2.19	38	1.79	32	1.55	83	1.31	21	.97	72.75	1.72
1877, average.....	102	4.79	85	3.98	70	3.30	55	2.58	45	2.12	38	1.79	33	1.56	64	1.00	21	.97	72.50	1.71
1879, average.....	100	4.72	81	3.76	66	3.10	47	2.23	45	2.12	33	1.54	28	1.31	64	1.00	21	.97	70.83	1.67
1881, average.....	100	4.72	81	3.76	64	3.02	45	2.12	45	2.12	30	1.42	25	1.18	64	1.00	23	1.09	70.00	1.65
Per ct. decrease since 1871	25.92		32.5		36		40		25		43.4		41.86		46.67		54		23.9	

Comparative statement of LOCAL freight rates between Denison and Clinton—distance 424 miles.

YEAR.	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat in bulk per 100 lbs.		Other grain per 100 lbs.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.	per mile, cts.	Rate, cts.	per mile, cts.	Rate, cts.	per mile, cts.	Rate, cts.	per mile, cts.	Rate, cts.	per 100 lbs.	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton
	Rate, cts.	per mile, cts.	Rate, cts.	per mile, cts.	Rate, cts.	per mile, cts.	Rate, cts.	per mile, cts.	Rate, cts.	per 100 lbs.	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton
1860, average.....	120	8.39	100	6.99	80	5.59	70	4.82	45	3.14	40	2.79	40	2.79	100	2.34	40	2.80	\$80.00	2.79
1870, average.....	120	8.39	100	6.99	80	5.59	70	4.82	45	3.14	40	2.79	40	2.79	100	2.34	40	2.80	80.00	2.79
1871, average.....	118	8.25	98	6.89	80	5.59	70	4.82	45	3.14	41	2.86	41	2.86	100	2.34	40	2.80	79.75	2.78
1873, average.....	99	6.90	82	5.73	69	4.76	59	4.06	38	2.69	38	2.65	37	2.62	87	2.06	32	2.24	67.97	2.37
1875, average.....	59	4.14	49	3.44	39	2.67	30	2.07	22	1.53	20	1.38	18	1.25	54	1.24	17	1.19	34.87	1.21
1877, average.....	59	4.14	49	3.44	39	2.67	30	2.07	22	1.53	20	1.38	18	1.25	54	1.24	17	1.19	34.87	1.21
1879, average.....	60	4.19	52	3.66	40	2.71	30	2.07	22	1.53	24	1.68	20	1.37	52	1.21	17	1.19	30.36	1.27
1881, average.....	60	4.19	53	3.70	40	2.71	30	2.07	23	1.57	25	1.73	20	1.38	52	1.21	18	1.26	37.00	1.39
Per ct. decrease since 1871	50		47		50		42.86		50		37.5		50		48		55		53.75	

Comparative statement of THROUGH freight rates between Boone and Chicago—distance 340 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.						CAR LOAD RATES.													
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat per 100 lbs.		Other grain per 100 lbs.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate per 100 lbs., cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.	
	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.	Rate per ton	per mille, cts.
1871, average.....	115	6.76	100	5.87	85	5.00	70	4.11	51	3.00	46	2.70	41	2.41	100	1.95	40	2.35	\$76.00	2.23
1871, average.....	114	6.70	99	5.83	84	4.93	69	4.05	51	2.97	46	2.70	41	2.41	98	1.92	40	2.35	73.86	2.17
1873, average.....	100	5.87	89	5.20	77	4.50	61	3.58	44	2.61	36	2.13	31	1.84	85	1.68	33	1.88	64.25	1.88
1875, average.....	95	5.57	82	4.86	71	4.18	56	3.28	42	2.47	36	2.13	31	1.84	74	1.45	25	1.45	66.47	1.95
1877, average.....	94	5.51	77	4.48	64	3.74	49	2.85	41	2.41	31	1.84	30	1.76	68	1.13	19	1.09	66.50	1.95
1879, average.....	91	5.34	74	4.35	60	3.51	43	2.53	41	2.41	28	1.63	25	1.45	58	1.13	19	1.09	63.60	1.87
1881, average.....	88	5.17	72	4.23	59	3.48	42	2.47	41	2.41	26	1.52	21	1.23	58	1.13	19.50	1.16	61.00	1.79
Per ct. decrease since 1879	23.48		28		30.59		40		19.80		43.50		49		42		53.75			19.90

Comparative statement of LOCAL freight rates between Boone and Clinton—distance 202 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.										CAR LOAD RATES.									
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat		Other grain		Salt per		Lumber		Cattle and	
	Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate per 100 lbs., cts.		Rate per ton		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.	
	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton
1870, average.....	80	7.92	70	6.93	60	5.94	53	5.25	34	3.86	35	3.47	35	3.47	80	2.64	28	2.77	\$ 62.00	3.07
1870, average.....	80	7.92	70	6.93	60	5.94	53	5.25	34	3.86	35	3.47	35	3.47	80	2.64	28	2.77	62.00	3.07
1871, average.....	81	8.04	71	7.00	61	5.98	53	5.25	34	3.83	35	3.47	35	3.47	80	2.64	28	2.77	62.00	3.07
1873, average.....	76	7.52	65	6.40	55	5.41	46	4.04	31	3.06	31	3.08	31	3.08	71	2.85	28	2.77	53.60	2.65
1875, average.....	49	4.83	41	4.03	33	3.22	24	2.41	19	1.84	17	1.67	15	1.51	46	1.51	15	1.48	28.40	1.40
1877, average.....	49	4.83	41	4.03	33	3.22	24	2.41	19	1.84	17	1.67	15	1.51	46	1.51	15	1.48	28.40	1.40
1879, average.....	51	5.09	44	4.38	36	3.50	26	2.57	20	1.99	22	2.12	19	1.90	44	1.45	15	1.48	32.23	1.59
1881, average.....	52	5.15	45	4.45	36	3.57	26	2.57	20.50	2.03	23	2.28	20	1.98	44	1.45	15.50	1.48	33.00	1.63
Per ct. decrease since 1869	35		35.70		40		51		39.70		34.30		42.86		45		44.04			46.80

Comparative statement of THROUGH freight rates between Belle Plaine and Chicago—distance 254 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.								CAR LOAD RATES.											
	Class 1.		Class 2.		Class 3.		Class 4.		Class A.		Wheat in bulk per 100 lbs.		Other grain per 100 lbs.		Salt, per barrel.		Lumber per 100 lbs.		Cattle or hogs, per car.	
	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate per 100 lbs., cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton	Rate, cts.	per ton
1871, average.....	97	7.04	86	6.75	73	5.75	62	4.88	42	3.30	41	3.23	37	2.87	84	2.20	33	2.00	\$72.00	2.83
1871, average.....	96	7.54	85	6.70	73	5.75	62	4.88	42	3.30	41	3.23	37	2.87	84	2.20	33	2.00	70.29	2.76
1873, average.....	86	6.75	76	5.99	66	5.20	55	4.33	39	3.05	32	2.52	28	2.20	75	1.91	25	1.97	58.66	2.31
1875, average.....	82	6.46	71	5.59	61	4.80	49	3.86	37	2.87	30	2.36	26	2.05	64	1.68	20	1.58	58.57	2.30
1877, average.....	81	6.38	69	5.20	56	4.41	43	3.39	35	2.77	24	1.89	21	1.65	51	1.34	17	1.30	58.50	2.30
1879, average.....	80	6.30	65	5.12	55	4.23	39	3.07	35	2.77	23	1.81	18	1.41	53	1.39	17	1.30	58.17	2.29
1881, in effect October 24..	80	6.30	65	5.12	54	4.25	39	3.07	35	2.71	23	1.81	18	1.41	52	1.37	17.5	1.38	58.00	2.21
Per ct. decrease since 1871	17.54		24.42		26		37.1		16.67		43.9		51.35		38.1		47		16.67	

Comparative statement of LOCAL freight rates between Belle Plaine and Clinton—distance 116 miles.

1869, average.....	58	10.00	53	9.13	46	7.92	38	6.55	23	3.87	25	4.31	25	4.31	55	3.10	21	3.02	40.00	3.44
1869, average.....	58	10.00	53	9.13	46	7.92	38	6.55	23	3.87	25	4.31	25	4.31	55	3.10	21	3.02	40.00	3.44
1871, average.....	61	10.42	54	9.35	47	8.01	39	6.84	24	4.05	26	4.48	26	4.48	57	3.27	21	3.58	41.50	3.57
1873, average.....	60	10.35	51	8.90	42	7.24	35	6.08	24	4.05	25	4.31	25	4.31	57	3.27	20	3.36	39.67	3.41
1875, average.....	56	6.23	30	5.19	24	4.15	18	3.11	15	2.50	14	2.33	12	2.12	37	2.11	12	2.07	20.68	1.78
1877, average.....	56	6.23	30	5.19	24	4.15	18	3.11	15	2.50	14	2.33	12	2.12	37	2.11	12	2.07	20.68	1.78
1879, average.....	42	7.21	35	6.03	27	4.65	20	3.44	17	2.93	16	2.83	14	2.44	36	2.07	12	2.07	23.45	2.02
1881, in effect October 24.	43	7.41	36	6.20	27	4.65	20	3.44	17.5	3.01	17	2.93	15	2.50	36	2.07	12.5	2.15	24.00	2.06
Per ct. decrease since 1869	25.86		32.08		41.30		47.37		22.22		32		40		34.54		40.43		40	

Comparative statement of THROUGH freight rates between Louden and Chicago—distance 178 miles.

Comparative statement of LOCAL freight rates between Loudon and Clinton—distance 40 miles.

[illegible]

On this road the through passenger or Chicago rate from Council Bluffs has been reduced thirty-one per cent from 1867, while that from all the other places named is twenty-nine and thirty-three one-hundredths per cent. The local or Clinton rate from each point, except Loudon, is a fraction over thirty-three per cent, while the Loudon rate is reduced forty-three per cent. The average reduction of the local charge from all points to Clinton is thirty-four and seventy-one one hundredths per cent.

The table of freight reductions on this road reaches back only to 1871, as all the records of its freight department prior to that year were burned up in the great Chicago fire. The through or Chicago rate on wheat from Council Bluffs shows no reduction at all, as the rate in 1871 was already down to the exceedingly low rate of thirty cents per one hundred pounds, where it yet remains. But on cattle and hogs the through rate is reduced twenty-five and fifty-two one-hundredths per cent; on lumber, forty-five and sixty-three one-hundredths; on class A merchandise, twenty-five; on fourth class freight, thirty-three and thirty-three one-hundredths per cent. The local or Clinton rate on wheat from Council Bluffs shows a reduction of thirty-seven and one-half per cent; cattle and hogs, fifty; lumber, fifty. The through rate from Denison on wheat shows a reduction of forty-three per cent, while the local rate to Clinton is thirty-seven and one-half per cent. The through rate from Boone to Chicago is reduced forty-three and one-half per cent on wheat, fifty-three and three-fourths on lumber, forty-nine on corn, and twenty on cattle and hogs. The local rate to Clinton shows a wheat reduction of thirty-four and three-tenths per cent; cattle, forty-six and eight-tenths, and lumber, forty-four and six-tenths. The Chicago rate from Marshalltown is reduced forty-one and eight-tenths per cent on wheat; corn, forty-seven and three-tenths; cattle and hogs, twenty. The local or Clinton charge is reduced thirty-three and one-third on wheat, forty on corn, forty-six on lumber, and forty-nine on cattle and hogs. The Belle Plaine charge to Chicago is reduced forty-four per cent on wheat, fifty-one on corn, forty-seven on lumber, and seventeen on cattle and hogs; while the Clinton rate from the same place shows a reduction of thirty-two per cent on wheat, and forty on corn, lumber, and cattle and hogs. The Chicago rate from Cedar Rapids is reduced forty-eight and seven-tenths on wheat, fifty-six on corn, forty-eight on lumber, and twenty-nine and seven-tenths on cattle and hogs; while the rate to Clinton shows a reduction of thirty per cent on wheat, forty on corn, thirty-

seven on lumber, and thirty-one and six-tenths on cattle and hogs. From Loudon the rate to Chicago is reduced forty-eight and six-tenths on wheat, fifty-five on corn, forty-six on lumber, and thirty-five and eight-tenths on cattle and hogs; while the Clinton charge from the same station is reduced thirty-five and seven-tenths on wheat, forty-three on corn, forty-one and six-tenths on lumber, and twenty-five on live stock. The average reduction on wheat from all the stations named to Chicago is thirty-eight and one-fourth per cent; to Clinton, thirty-four and one-third per cent.

ILLINOIS CENTRAL RAILROAD—IOWA DIVISION.

Statement of passenger, through and local freight rates for the years named.

	1867.	1869.	1871.	1873.	1875.	1877.	1879.	1881.		
	Through freight per ton per mile, cents.	Through freight per ton per mile, cents.	Through freight per ton per mile, cents.	Through freight per ton per mile, cents.	Through freight per ton per mile, cents.	Through freight per ton per mile, cents.	Through freight per ton per mile, cents.	Through freight per ton per mile, cents.	Through freight per ton per mile, cents.	Through freight per ton per mile, cents.
	Local freight per ton per mile, cents.	Local freight per ton per mile, cents.	Local freight per ton per mile, cents.	Local freight per ton per mile, cents.	Local freight per ton per mile, cents.	Local freight per ton per mile, cents.	Local freight per ton per mile, cents.	Local freight per ton per mile, cents.	Local freight per ton per mile, cents.	Local freight per ton per mile, cents.
	Passenger, dollars.	Passenger, dollars.	Passenger, dollars.	Passenger, dollars.	Passenger, dollars.	Passenger, dollars.	Passenger, dollars.	Passenger, dollars.	Passenger, dollars.	Passenger, dollars.
	Per cent of reductions on through freight.*	Per cent of reductions on through freight.*	Per cent of reductions on through freight.*	Per cent of reductions on through freight.*	Per cent of reductions on through freight.*	Per cent of reductions on through freight.*	Per cent of reductions on through freight.*	Per cent of reductions on through freight.*	Per cent of reductions on through freight.*	Per cent of reductions on through freight.*
	Per cent of reductions on local freight.†	Per cent of reductions on local freight.†	Per cent of reductions on local freight.†	Per cent of reductions on local freight.†	Per cent of reductions on local freight.†	Per cent of reductions on local freight.†	Per cent of reductions on local freight.†	Per cent of reductions on local freight.†	Per cent of reductions on local freight.†	Per cent of reductions on local freight.†
	Per cent of reductions on passengers.‡	Per cent of reductions on passengers.‡	Per cent of reductions on passengers.‡	Per cent of reductions on passengers.‡	Per cent of reductions on passengers.‡	Per cent of reductions on passengers.‡	Per cent of reductions on passengers.‡	Per cent of reductions on passengers.‡	Per cent of reductions on passengers.‡	Per cent of reductions on passengers.‡
Sioux City to Chicago.	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Sioux City to Dubuque.	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Cherokee to Chicago.	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Cherokee to Dubuque.	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Fort Dodge to Chicago.	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Fort Dodge to Dubuque.	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Iowa Falls to Chicago.	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Iowa Falls to Dubuque.	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Waterloo to Chicago.	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Waterloo to Dubuque.	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Manchester to Chicago.	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Manchester to Dubuque.	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20

*This column shows the per cent of reductions on through freight between the first and last years named.

†This column shows the per cent of reductions on local freight between the first and last years named.

‡This column shows the per cent of reductions on passenger fares.

In the table of reductions of this road we make calculation on the average freight rates, not taking the article of wheat or any other for illustration. The reduction on the Chicago or through rate from Sioux City from 1871 to 1881 is found to be only eleven per cent, the rate in 1871 being already very low owing to the sharp competition of a rival line. But the local or State rate to Dubuque shows a reduction of sixty-two per cent. The through rate from the non-competing station of Cherokee is reduced thirty-eight per cent, while the local rate to Dubuque shows fifty-four per cent. The charge to Chicago from Fort Dodge has been reduced thirty-eight and eight-tenths per cent, while the local rate has been let down twenty-three per cent. The Iowa Falls charge to Chicago from 1867 to 1881 was reduced only fourteen and eight-tenths per cent, but the Dubuque rate dropped fifty-one per cent. The through or Chicago rate from Waterloo was reduced twenty-three and three-tenths per cent, while the local rate between that station and Dubuque shows a reduction of fifty-three and seven-tenths per cent. The reduction in the Manchester rate to Chicago is twenty-one and eight-tenths per cent, while the State rate reduction is fifty-one and four-tenths per cent. The average of the reduction for all the stations named on through business has been twenty-four and five-tenths per cent; the average on State or local business is a fraction over forty-nine per cent.

In the reduction on passenger charges from year to year as mentioned in the table it will be noted that in the rate of 1879 there is a slight increase over 1877, which is accounted for by the change in classification of the road as determined by the earnings in virtue of the unrepealed section 2 of chapter 68 of the acts of the Fifteenth General Assembly commonly known as the "Iowa Granger law." The rate as shown for 1877 was based on the first or "A" classification, while that shown for 1879 was based on the second or "B" classification, that law providing a rate fifteen per cent higher for class "B" roads. The average reduction between all the stations named and Chicago is twenty-five and sixteen-hundredths per cent, while the reduction in State or local charges—between the several stations and Dubuque—is thirty-one and sixty-six hundredths per cent. Now if we take the Waterloo reductions to be a fair average of all named, on both through and local charges, we find that the average annual reduction on the through rate is one and fifty-five one hundredths per cent, and three and fifty-six one hundredths per cent on the local. We venture to say that this average percentage of reduction for the last

fifteen consecutive years will be a matter of no little surprise to everybody who does not make the study of freight tariffs a somewhat regular habit. Although we have made no calculation to demonstrate it, we venture to affirm that an equal average reduction in the cost of any kind of service for which the people pay a money consideration cannot be found during the past fifteen years.

Comparative statement of passenger, through, and local freight rates for years named.

[illegible]

* The figures in the columns of passenger rates are in cents and decimals of a cent.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY—CONTINUED.

Comparative statement of passenger, through, and local freight rates for years named.

	1877.					1879.					1881.				
	Through freight, in cents per 100 lbs.	Local freight, in cents per 100 lbs.	Through freight, in cents per 100 lbs.	Local freight, in cents per 100 lbs.	Passenger, per mile.	Through freight, in cents per 100 lbs.	Local freight, in cents per 100 lbs.	Through freight, in cents per 100 lbs.	Local freight, in cents per 100 lbs.	Passenger, per mile.	Through freight, in cents per 100 lbs.	Local freight, in cents per 100 lbs.	Through freight, in cents per 100 lbs.	Local freight, in cents per 100 lbs.	Passenger, per mile.
Sheldon to Chicago	3.1	1.00	90	67	50	3.3	1.05	90	72	50	2.9	1.05	90	72	50
Sheldon to McGregor	4.0	1.00	90	72	50	4.0	1.05	90	72	50	2.9	1.05	90	72	50
Spencer to Chicago	3.2	1.05	90	72	50	3.2	1.05	90	72	50	2.9	1.05	90	72	50
Spencer to McGregor	4.0	1.00	90	72	50	4.0	1.05	90	72	50	2.9	1.05	90	72	50
Algona to Chicago	3.1	1.00	90	67	50	3.1	1.00	89	67	50	2.7	1.00	89	67	50
Algona to McGregor	4.0	1.00	90	72	50	4.0	1.05	90	72	50	2.7	1.05	90	72	50
New Hampton to Chicago	3.0	88	72	60	43	3.0	85	70	68	40	2.9	85	70	68	40
New Hampton to McGregor	4.0	1.00	90	72	50	4.0	1.05	90	72	50	2.9	1.05	90	72	50
Calmar to Chicago	3.1	88	72	60	43	3.1	85	70	68	40	3.0	85	70	68	40
Calmar to McGregor	4.0	1.00	90	72	50	4.0	1.05	90	72	50	3.0	1.05	90	72	50
Postville to Chicago	3.1	88	72	60	43	3.1	83	69	55	40	3.0	83	69	55	40
Postville to McGregor	4.0	1.00	90	72	50	4.0	1.05	90	72	50	3.0	1.05	90	72	50

* The figures in the columns of passenger rates are in cents and decimals of a cent.

The table of this company shows a reduction of the through passenger rate of 1881, as compared with that of 1879, of twelve and one-tenth per cent, the local rate being unchanged between those years, as this road has never earned enough per mile to take it out of class "C"—four cents per mile being the legal charge for all roads of that class. The reduction in the through rate from 1869 is ten and four-tenths per cent, and in the local rates for the same time the reduction is twenty-three per cent.

In the freight charges the reduction on through hauls from Algona is twenty-eight and five-tenths per cent, and the local, or State rate, is reduced forty per cent. The New Hampton through rate is reduced thirty-eight and four-tenths per cent, and the local rate thirty-six and six-tenths per cent. The Calmar reduction to Chicago is thirty-three and three tenths per cent, and the local twenty-five. From Postville the through rate is reduced twenty-seven and two-tenths, and the local rate seven and fourteen one-hundredths per cent. The average reduction from the four stations of Postville, Calmar, New Hampton and Algona, is thirty-one and eight-tenths per cent on through freight, or two and one-half per cent per annum for the thirteen years past. The average reduction from the same stations on local business is twenty-seven per cent, or an average of two and seven-tenths per cent per annum. Our calculations on this table are all based on fourth class freight.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

Comparative statement of THROUGH freight rates between Northwood and Chicago—average distance 400 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.								CAR LOAD RATES.											
	Class 1.		Class 2.		Class 3.		Class 4.		Average rate per 100 lbs., classes A B C D.		Wheat in bulk per 100 lbs.		Other grain and mill-stuff per 100 lbs.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate.	
	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton
1877	115	5.75	100	5	75	3.75	62	3.10	35.25	1.76	85	1.75	31	1.55	100	1.75	27.50	1.38	\$70.00	1.75
1879	100	5	87	4.35	67	3.35	50	2.50	35.25	1.76	30	1.50	25	1.25	80	1.40	25	1.25	68.00	1.70
1881	100	5	87	4.35	67	3.35	50	2.50	35.25	1.76	30	1.50	25	1.25	70	1.22	25	1.25	68.00	1.70

Comparative statement of LOCAL freight rates between Northwood and Burlington—distance 236 miles.

1877	71.11	6.02	50.24	5.02	47.40	4.02	35.55	3.01	23.19	1.96	24.03	2.04	21.85	1.85	65.20	1.93	21.24	1.80	\$41.42	1.75
1879	72	6.10	60	5.08	48	4.06	36	3.05	21.75	1.84	24	2.03	21	1.78	50	1.40	21.50	1.82	42.00	1.78
1881	72	6.10	60	5.08	48	4.06	36	3.05	21.75	1.84	24	2.03	21	1.78	50	1.40	21.50	1.82	42.00	1.78

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY—CONTINUED.

Comparative statement of THROUGH freight rates between Nora Springs and Chicago—average distance 375 miles.

6

YEAR.	MERCHANDISE PER 100 POUNDS.								CAR LOAD RATES.											
	Class 1.		Class 2.		Class 3.		Class 4.		Average rate per 100 lbs., classes A B C D.		Wheat in bulk per 100 lbs.		Other grain and mill-stuff per 100 lbs.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.	
	per ton	per mile, cts.	per ton	per mile, cts.	per ton	per mile, cts.	per ton	per mile, cts.	per ton	per mile, cts.	per ton	per mile, cts.	per ton	per mile, cts.	per ton	per mile, cts.	per ton	per mile, cts.	per ton	per mile, cts.
1873.....	115	6.13	100	5	75	4	65	3.46	42.75	2.30	35	1.87	30	1.60	100	1.87	30	1.60	\$70.00	1.87
1875.....	115	6.13	100	5	75	4	65	3.46	41.00	2.19	35	1.87	30	1.60	90	1.69	30	1.60	70.00	1.87
1877.....	93	4.96	75	4	63	3.36	45	2.40	33.46	1.78	35	1.87	30	1.60	78	1.46	25	1.30	68.00	1.81
1879.....	93	4.96	75	4	63	3.36	45	2.40	33.40	1.78	30	1.60	30	1.60	70	1.30	24	1.28	67.00	1.78
1881.....	93	4.96	75	4	63	3.36	45	2.40	33.40	1.78	30	1.60	25	1.30	70	1.30	24	1.28	67.00	1.78

Comparative statement of LOCAL freight rates between Nora Springs and Burlington—distance 211 miles.

1871.....	85	8.08	70	6.63	59	5.59	49	4.65	34.00	3.22	31	2.94	26	2.46	80	2.65	16	1.51	\$62.00	2.93
1873.....	80	7.58	70	6.63	59	5.59	48	4.55	26.75	2.53	26	2.46	23	2.18	55	1.82	16	1.51	44.00	2.09
1875.....	66.60	6.31	55.50	5.26	44.40	4.21	33.30	3.15	21.68	2.03	22.87	2.17	20.79	1.97	62.05	2.06	20.21	1.91	38.72	1.83
1877.....	66.60	6.31	55.50	5.26	44.40	4.21	33.30	3.15	21.68	2.03	22.87	2.17	20.79	1.97	62.05	2.06	20.21	1.91	38.72	1.83
1879.....	68	6.44	57	5.40	46	4.36	34	3.22	20.62	1.95	23	2.18	20	1.90	58	1.92	20.50	1.94	39.00	1.84
1881.....	68	6.44	57	5.40	46	4.36	34	3.22	20.62	1.95	23	2.18	20	1.90	55	1.82	20.50	1.94	39.00	1.84

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY—CONTINUED.
Comparative statement of THROUGH freight rates between Clarksville and Chicago—average distance 343 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.								CAR LOAD RATES.												
	Class 1.		Class 2.		Class 3.		Class 4.		Average rate per 100 lbs., classes A B C D.		Wheat in bulk per 100 lbs.		Other grain and mill-stuffs per 100 lbs.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.		
	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.
1873.....	108	6.30	95	5.54	75	4.37	62	3.61	42.50	2.47	35	2.04	30	1.74	85	1.74	27	1.57	70.00	2.04	
1875.....	108	6.30	95	5.54	75	4.37	62	3.61	40.75	2.37	35	2.04	30	1.74	81	1.65	27	1.57	70.00	2.04	
1877.....	84	4.90	68	3.96	58	3.40	41	2.40	31.75	1.85	34	2.00	29	1.69	64	1.31	22	1.28	66.00	1.92	
1879.....	82	4.78	66	3.85	56	3.26	39	2.27	31.50	1.84	30	1.74	29	1.69	62	1.27	22	1.28	64.00	1.86	
1881.....	82	4.78	66	3.85	56	3.26	39	2.27	31.50	1.84	30	1.74	22	1.28	55	1.12	22	1.28	64.00	1.86	

Comparative statement of LOCAL freight rates between Clarksville and Burlington—distance 179 miles.

1871.....	76	8.49	63	7.04	53	5.92	43	4.80	30	3.35	27	3.02	23	2.57	72	2.81	16	1.79	54.00	3.02
1873.....	75	8.38	65	7.26	54	6.03	44	4.91	23.10	2.58	24	2.64	21	2.35	52	2.03	15	1.67	36.00	2.01
1875.....	60.84	6.80	50.70	5.66	40.56	4.53	30.42	3.40	18.46	2.06	21.38	2.39	19.44	2.17	58.02	2.27	18.89	2.11	35.01	1.95
1877.....	60.84	6.80	50.70	5.66	40.56	4.53	30.42	3.40	18.46	2.06	21.38	2.39	19.44	2.17	58.02	2.27	18.89	2.11	35.01	1.95
1879.....	61	6.81	51	5.69	41	4.58	31	3.46	18.37	2.05	22	2.45	18	2.01	47.50	1.85	19	2.12	35.00	1.95
1881.....	61	6.81	51	5.69	41	4.58	31	3.46	18.37	2.05	22	2.45	18	2.01	47.50	1.85	19	2.12	35.00	1.95

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY—CONTINUED.

Comparative statement of THROUGH freight rates between Cedar Falls and Chicago—average distance 320 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.								CAR LOAD RATES.											
	Class 1.		Class 2.		Class 3.		Class 4.		Average rate per 100 lbs., classes A B C D.		Wheat in bulk per 100 lbs.		Other grain and mill-stuff per 100 lbs.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate.	Rate per ton
1873.....	100	6.25	90	5.63	75	4.69	60	3.75	42.50	2.66	35	2.19	30	1.90	85	1.86	25	1.56	68.00	2.13
1875.....	100	6.25	90	5.63	75	4.69	60	3.75	39.40	2.47	35	2.19	30	1.90	75	1.64	25	1.56	68.00	2.13
1877.....	80	5.00	64	4.00	54	3.38	39	2.44	30.50	1.90	35	2.19	30	1.90	57	1.25	21	1.31	64.00	2.00
1879.....	77	4.81	62	3.87	53	3.31	36	2.26	29.75	1.86	31	1.94	30	1.90	57	1.25	20.50	1.28	63.00	1.97
1881.....	77	4.81	62	3.87	53	3.31	36	2.26	29.75	1.86	29	1.81	22	1.37	52	1.14	20.50	1.28	63.00	1.97

Comparative statement of LOCAL freight rates between Cedar Falls and Burlington—distance 156 miles.

1871.....	70	8.97	60	7.69	50	6.41	40	5.13	28.50	3.65	25	3.20	22	2.82	66	2.86	14	1.79	43.00	3.07
1873.....	70	8.97	60	7.69	50	6.41	40	5.13	20.25	2.60	23	2.95	20	2.56	45	2.01	14	1.79	35.00	2.24
1875.....	56.88	7.29	47.40	6.07	37.92	4.86	28.44	3.64	17.50	2.24	20.37	2.61	18.51	2.37	55.24	2.48	17.99	2.30	32.37	2.07
1877.....	56.88	7.29	47.40	6.07	37.92	4.86	28.44	3.64	17.50	2.24	20.37	2.61	18.51	2.37	55.24	2.48	17.99	2.30	32.37	2.07
1879.....	58	7.53	48	6.15	39	5.00	29	3.71	17.12	2.19	22	2.82	18	2.30	44.30	1.98	18	2.30	32.00	2.05
1881.....	58	7.53	48	6.15	39	5.00	29	3.71	17.12	2.19	22	2.82	18	2.30	44.30	1.98	18	2.30	32.00	2.05

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY—CONTINUED.

Comparative statement of THROUGH freight rates between Vinton and Chicago—average distance 285 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.				CAR LOAD RATES.															
	Class 1.		Class 2.		Class 3.		Class 4.		Average rate per 100 lbs. classes A B C D.		Wheat in bulk per 100 lbs.		Other grain and mill-stuff per 100 lbs.		Salt, per barrel.		Lumber, per 100 lbs.		Cattle and hogs, per car.	
	Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.		Rate, cts.	
	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton
1873.....	90	6.31	80	5.61	75	5.24	60	4.21	38.00	2.00	32.00	2.25	28	2.00	84	2.06	25	1.76	62.00	2.18
1875.....	88	6.16	78	5.47	65	4.56	55	3.86	32.75	2.30	26.50	2.07	25.50	1.80	69	1.70	25	1.76	57.80	2.02
1877.....	77	5.40	61	4.28	52	3.65	40	2.81	28.00	2.00	27.50	1.93	22.50	1.58	57	1.40	20	1.40	57.50	2.01
1879.....	77	5.40	61	4.28	52	3.65	40	2.81	27.90	1.95	27	1.90	22	1.54	57	1.40	20	1.40	57.50	2.01
1881.....	75	5.26	60	4.21	51	3.58	36	2.45	26.90	1.95	23	1.61	18	1.26	50	1.23	20	1.40	57.00	2.00

Comparative statement of LOCAL freight rates between Vinton and Burlington—distance 121 miles.

1871.....	62	10.24	52	8.59	42	6.94	32	5.29	23.00	3.80	21	3.47	18	2.97	60	3.47	13	2.15	40	3.31
1873.....	62	10.24	53	8.70	43	7.10	33	5.95	16.37	2.71	21	3.47	18	2.97	39	2.25	13	2.15	30	2.48
1875.....	40.2	8.13	41	6.77	32.78	5.42	24.6	4.08	15.23	2.51	18.28	3.02	16.63	2.75	49.6	2.87	16.15	2.67	28.03	2.92
1877.....	40.2	8.13	41	6.77	32.79	5.42	24.6	4.08	15.23	2.51	18.28	3.02	16.63	2.75	49.6	2.87	16.15	2.67	28.03	2.92
1879.....	52	8.59	43	7.10	34	5.62	26	4.29	15.13	2.49	20	3.30	17	2.81	40.5	2.34	16.50	2.72	29	2.36
1881.....	52	8.59	43	7.10	34	5.62	26	4.29	15.13	2.49	21	3.47	17	2.81	40.5	2.34	16.50	2.72	29	2.36

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY—CONTINUED.

Comparative statement of THROUGH freight rates between Cedar Rapids and Chicago—distance 305 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.								CAR LOAD RATES.											
	Class 1.		Class 2.		Class 3.		Class 4.		Average rate per 100 lbs., classes A B C D.		Wheat in bulk per 100 lbs.		Other grain and mill-stuff per 100 lbs.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton	Rate, cts.	Rate per ton
	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton
	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton
1873.....	80	5.24	70	4.59	60	3.98	50	3.28	32.50	2.13	31	2.03	26	1.70	80	1.84	20	1.81	36.00	1.84
1875.....	75	4.92	65	4.26	56	3.67	47	3.08	28.75	1.89	27.50	1.80	23.50	1.54	62	1.19	19	1.25	55.55	1.82
1877.....	60	3.93	50	3.2	45	2.95	35	2.29	26.25	1.72	25	1.64	20	1.31	50	1.15	15.50	1.02	50.00	1.64
1879.....	60	3.93	50	3.28	40	2.62	35	2.29	26.25	1.72	25	1.64	20	1.31	50	1.15	15.50	1.02	50.00	1.64
1881.....	70	4.59	55	3.60	45	2.95	35	2.29	26.25	1.72	20	1.31	15	1.00	50	1.15	15	1.00	45.00	1.48

Comparative statement of LOCAL freight rates between Cedar Rapids and Burlington—distance 98 miles.

1871.....	50	10.20	42	8.57	33	6.74	28	5.72	20.00	4.08	18	3.67	15	3.06	50	3.57	12	2.45	34.00	3.47
1873.....	53	10.81	43	8.77	35	7.14	31	6.33	14.50	2.96	18	3.67	15	3.06	35	2.50	12	2.45	28.00	2.86
1875.....	43.92	8.96	36.57	7.46	29.26	5.97	21.96	4.48	13.62	2.78	16.89	3.45	15.36	3.13	45.82	3.27	14.92	3.04	25.41	2.59
1877.....	43.92	8.96	36.57	7.46	29.26	5.97	21.96	4.48	13.62	2.78	16.89	3.45	15.36	3.13	45.82	3.27	14.92	3.04	25.41	2.59
1879.....	45	9.18	37	7.55	30	6.12	23	4.60	13.50	2.75	19	3.88	16	3.26	34.50	2.46	15	3.06	26.00	2.65
1881.....	45	9.18	37	7.55	30	6.12	23	4.60	13.50	2.75	19	3.88	16	3.26	34.50	2.46	15	3.06	26.00	2.65

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY—CONTINUED.

Comparative statement of THROUGH freight rates between Solon and Chicago—average distance 262 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.				CAR LOAD RATES.															
	Class 1.		Class 2.		Class 3.		Class 4.		Average rate per 100 lbs., classes A B C D.		Wheat in bulk per 100 lbs.		Other grain and mill-stuff, per 100 lbs.		Salt per barrel.		Lumber per 100 lbs.		Cattle and hogs per car.	
	Rate, cts.		Rate per ton		Rate, cts.		Rate per ton		Rate, cts.		Rate per ton		Rate, cts.		Rate per ton		Rate, cts.		Rate, cts.	
	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton	per ton
1873.....	87	6.64	77	5.88	65	4.96	55	4.20	34.75	2.65	31	2.37	26	2.00	80	2.14	22	1.68	\$56.00	2.13
1875.....	73	5.57	63	4.81	54	4.12	45	3.44	27.56	2.10	27	2.06	22.50	1.72	60	1.60	22	1.68	55.50	2.10
1877.....	74	5.65	60	4.58	50	3.82	40	3.05	25.87	1.97	24	1.83	19	1.45	49	1.31	16.50	1.26	53.00	2.02
1879.....	74	5.65	60	4.58	50	3.82	38	2.90	25.87	1.97	24	1.83	19	1.45	49	1.31	16.50	1.26	50.00	1.91
1881.....	74	5.65	60	4.58	50	3.82	38	2.90	26.62	2.03	20	1.53	15	1.15	48	1.28	16	1.22	44.00	1.68

Comparative statement of LOCAL freight rates between Solon and Burlington—distance 82 miles.

1871.....	46	11.22	38	9.27	29	7.07	24	5.85	18.00	4.40	17	4.14	14	3.42	45	3.84	11	2.70	\$30.00	3.66
1873.....	46	11.22	39	9.51	33	8.04	29	7.07	18.25	3.35	17	4.14	12	2.92	32	2.78	11	2.70	24.00	2.92
1875.....	40.08	9.77	33.39	8.14	26.71	6.51	20.04	4.88	12.51	3.03	15.02	3.66	13.66	3.33	40.78	3.48	13.27	3.23	23.49	2.86
1877.....	40.08	9.77	33.39	8.14	26.71	6.51	20.04	4.88	12.51	3.03	15.02	3.66	13.66	3.33	40.78	3.48	13.27	3.23	23.49	2.86
1879.....	41	10	34	8.29	27	6.58	21	5.12	12.42	3.08	17	4.14	15	3.66	31.50	2.69	13.50	3.29	24.00	2.92
1881.....	41	10	34	8.29	27	6.58	21	5.12	12.62	3.08	17	4.14	15	3.66	31.50	2.69	13.50	3.29	24.00	2.92

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY—CONTINUED.

Comparative statement of THROUGH Freight rates between Wapello and Chicago—average distance 262 miles.

YEAR.	MERCHANDISE PER 100 POUNDS.				CAR LOAD RATES.															
	Class 1.		Class 2.		Class 3.		Class 4.		Average rate per 100 lbs., classes A B C D.		Wheat in bulk per 100 lbs.		Other grain and mill-stuffs per 100 pounds.		Salt, 1½ r barrel.		Lumber per 100 lbs.		Cattle and hogs, per car.	
	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.	Rate, cts.	Rate per ton per mile, cts.
1873.....	75	5.72	65	4.06	55	4.20	45	3.44	28.50	2.17	30	2.29	25	1.91	75	2.00	21	1.60	50.00	1.91
1875.....	70	5.34	60	4.58	50	3.81	40	3.05	26.00	2.00	25	1.91	20	1.52	58	1.55	21	1.40	50.00	1.91
1877.....	65	5	55	4.20	45	3.43	38	2.90	24.50	1.87	20	1.52	18	1.37	46	1.23	16	1.22	47.00	1.79
1879.....	65	5	55	4.20	45	3.43	38	2.90	24.50	1.87	20	1.52	18	1.37	46	1.23	16	1.22	45.00	1.71
1881.....	65	5	55	4.20	45	3.43	38	2.90	24.25	1.85	20	1.52	15	1.14	45	1.20	15	1.14	40.00	1.53

Comparative statement of LOCAL freight rates between Wapello and Burlington—distance 30 miles.

1871.....	26	17.80	21	14	17	11.30	15	10	8.00	5.33	10	6	8	5.33	28	6.53	8	5.33	14.00	4.06
1873.....	28	17.30	21	14	18	12.00	16	10.60	9.12	6.04	12	8	9	6.00	19	4.43	7	4.40	18.00	6.00
1875.....	27.6	13.40	22.90	15.32	18.39	12.20	13.8	9.20	8.50	5.72	9	6	8.18	6.45	24.4	5.09	7.95	5.30	16.05	5.55
1877.....	27.6	18.40	22.90	15.32	18.39	12.20	13.8	9.20	8.50	5.72	9	6	8.18	6.45	24.4	5.09	7.95	5.30	16.05	5.55
1879.....	28	18.00	23	15.33	18	12	15	10	8.25	5.33	12	8	10	6.00	21	4.00	8	5.33	17.00	5.96
1881.....	28	18.00	23	15.33	18	12	15	10	8.25	5.33	12	8	10	6.00	21	4.00	8	5.33	17.00	5.96

This railway is located almost wholly within this State, but it does and maintains a regular through business between its stations and Chicago *via* the Chicago, Rock Island & Pacific, and the Chicago, Burlington & Quincy. From Northwood station the table extends back only to 1877, as the road was not completed to that place until that year. We take the article of wheat as the basis of our calculations on this table. The decrease in the through rate from Northwood for the five years mentioned is fourteen and three-tenths per cent, or two and eight-tenths per cent per annum. In the Northwood local rate to Burlington there has been practically no reduction since 1877. The through rate from Nora Springs to Chicago shows a reduction of fourteen and three-tenths per cent since 1873; but the local rate to Burlington shows a decrease from 1871 of twenty-five and eight-tenths per cent. The Clarksville reduction on through business is the same as on that of Nora Springs and Northwood, and the reduction to Burlington is only eight per cent. The reduction on through hauls from Cedar Falls is seventeen per cent, and on the State or Burlington rate, twelve. On the Vinton rate to Chicago the reduction from 1873 is twenty-eight per cent, and on the local rate there is no reduction at all. Between Cedar Rapids and Chicago the reduction is thirty-five per cent; but the rate to Burlington is increased by one cent per one hundred pounds over that of 1871. The through rate from Solon is reduced thirty-five per cent, while the local rate is unchanged. The through charge from West Liberty shows a reduction of thirty-five per cent, while the local rate shows an increase of two cents per one hundred pounds. From Wapello the Chicago rate is reduced thirty-three per cent, and the Burlington rate is increased two cents a hundred. To one versed in the philosophy of the distribution of railroad rates at competing and non-competing points, and particularly to such points as will best secure a long haul, this want of proportionate reduction to Burlington from all stations south of Cedar Falls is no enigma. It is not improbable also that this proportionate distribution of rates on wheat, being eight cents per ton per mile from Wapello to Burlington (30 miles), and only one and fifty-two one-hundredths cents per mile to Chicago (262 miles), is a part of the consideration in the traffic arrangement between this company and the Chicago, Rock Island & Pacific, and the Chicago, Burlington & Quincy, which transport its through business. All three of these roads, therefore, are either directly or indirectly interested in so adjusting rates on grain and live stock as will draw them to Chicago rather than the Missis-

issippi River markets. It should be said, however, that on the several classes of general merchandise, salt, etc., this forcing local rate at short haul stations is not imposed, as will appear by an examination of the table.

It is proper to add here that terminal expenses are relatively much higher on short hauls than on long, and this fact should be kept in mind when considering the relatively high local charges on short distances. It is also proper to remember that what is true of the Burlington, Cedar Rapids & Northern as to increased relative charges on certain east-bound freight from stations near the Mississippi River, is also true of all east and west lines—on all lines doing a through business with that market. The intention evidently is to avoid breaking bulk at the river and take the chances of river competition to other markets over other routes.

It may not be amiss right here to ask what are the results of this steady reduction of railway charges? Some hints of the savings in whole may be gathered from a calculation of the savings on our exports of grain, meats, and dairy products. A careful statistician, Hon. Edward Atkinson, of Boston, puts the grain and meat product for export in 1880 of these Northwestern States, which finds its first market in Chicago, at eight million tons. The average distance from these States to the sea-board he estimates at 1,300 miles. The reduction in rates from 1866 on the transportation lines by which this body of produce was carried to the sea-board, is shown to have been fully one cent per ton per mile. The saving, therefore, is seen to reach the enormous sum of one hundred and four millions of dollars. But as the rate of 1866 partook somewhat of the high prices of everything for the three or four years following the war, let us take the time from January 1, 1874. Present rates in the average from the point of production to the sea-board have been reduced half a cent per ton per mile, which affords a net saving of fifty-two millions of dollars on the exported portion of the grain, meat, and dairy product of the Northwest for the year 1880! The same authority puts the value of these exported products at \$389,000,000. The saving in the cost of rail transportation, therefore, at half a cent a ton a mile, on this body of exports, amounts to a fraction more than thirteen and one-third per cent of their total value! We think it safe to say that one-sixth of this saving passed to the credit of Iowa producers—over \$8,000,000 on our exported grain, meat, and dairy product for the year 1880!

In concluding this branch of the report, the Commissioners venture

to assert that freight is now carried at a rate which no competent railway manager or transportation expert would have thought possible half a dozen years ago. The public everywhere will welcome the facts, and from them learn to value the means by which they have been obtained. Great confidence must also be felt in the continued operation of these effective forces. While it is true that the reduced rates are more marked on the long hauls between the points of production and consumption—the farm and the sea-board—the factory and the consumer—the jobber and the retailer—it will not be forgotten that these through hauls comprise over eighty per cent of the entire volume of Iowa's rail transportation.

We have devoted considerable space, time, and work to this subject of tariff rates and reductions, but we are confident that the exhibit will be found of great value alike for reference and instruction upon a branch of the "Railway Problem" less understood perhaps among the mass than any other on which they seek information. While it is shown that on the principal or main lines in the State the ratio of reductions is much larger than any one would have supposed, and that as a consequence the producer and manufacturer, as well as the consumer, have been largely benefited by the saving, the Commissioners do not wish to be understood that the rates on some of the roads named in this connection, may not be still further reduced without doing injustice to the corporations. Indeed, they are led to believe from the pregnant experience of the past few years that further reductions, through and local, will be made in future as the business from year to year shall demonstrate it as reasonable and just.

MAP AND PROFILES.

The Board of Commissioners have prepared to accompany this report a map of the State showing the railways built, and as far as they were able to obtain them, the projected lines. The main roads are in different colors to show the extent of each system and the proportion of the roads of the State that are under such management. It was the intention to put no road on the map as completed that they did not have reason to believe would be finished before this report was published. The extremely unfavorable weather for railroad building during the entire year will compel the leaving of some roads unfinished when the winter comes, that are marked on the map as completed, but we believe they will be finished early next year. The extreme activity in construction was more than counterbalanced by the wet

weather. For the year ending June 30, 1880, five hundred and eighty-one miles was built; for the year ending June 30, 1881, four hundred and forty-nine. In an ordinary year and under favorable circumstances it is probable, from the apparent anxiety to reach and occupy new territory, that the roads built in 1881, would have far exceeded the number of miles of the previous year. The map was prepared from data furnished by the railroad companies and should be very nearly accurate.

In addition to the map the Board has prepared a profile of grades of the leading trunk lines and some of the north and south roads. This was prompted by a wish to show the elevations to be overcome in crossing the State and the grades with which each of the roads had to contend. The gradients, or the rate of ascent and descent and their length and relative location, are among the important factors that go to make up the cost of railroad transportation. For an intelligent understanding of the subject a thorough knowledge of the gradients is necessary, and the Board feel that in placing before the public in this simple and easily understood form one of the elements that go to make up the cost, they have rendered it a service, and that the legislative mind can approach this branch of the subject with the material for acquiring the same knowledge that is required by the railway manager.

That we do not overrate the importance of this, we are sure. Human ingenuity as yet has only been able to utilize and control the laws of gravity, not to overcome them. The New York and Lake Shore railway companies are, we understand, expending immense sums of money to reduce their grades from Chicago to New York to a maximum of sixteen feet to the mile, expecting thereby to materially reduce the cost of moving their trains. The distance by this route is fifty-eight miles longer than the Pennsylvania Central, and thirty miles longer than the Erie. The grades on the shorter routes at points differ but little from the maximum grades of the Iowa trunk lines. By reference to the table of freight charges inserted in the text of this report, it will be seen that the Lake Shore road has for a series of years hauled its freight for the lowest rate per ton per mile of any of the roads, and the New York Central generally among the lowest. In the struggle that is now going on between the trunk lines, Mr. Vanderbilt, it is stated, claims, even for his passenger traffic, that his gradients and alignment make his route fully equal to the Pennsylvania Central for fast passenger time notwithstanding the difference of distance.

CAPITAL STOCK.

The total number of miles of railroad in Iowa reported by the various companies to the Board is five thousand four hundred and twenty-six. The report of the capital stock and debt is based on the entire lines of those roads which run into other States and amounts in all to fifteen thousand and seventy-seven miles. The Commissioners estimated that the stock representing the part of the roads in Iowa, added to the stock of the roads entirely in Iowa, amounts to \$103,905,021.05, or, \$19,149.54 per mile. Of this amount \$1,286,493.91 is held by parties living in the State. The total number of stockholders living in the State is one hundred and ninety-five; the total amount of stock held in the State is nearly three hundred thousand dollars less than was reported last year.

In the States of Indiana, Iowa, Mississippi, New Jersey, Ohio, Rhode Island, Texas, Vermont, and Virginia, the stock of railway corporations held by individuals is subject to taxation; in all the other States, in which probably ninety per cent of the railway property of the nation is held and owned, the taxes are collected from the corporation. The stock in the hands of individuals is not taxed. This double taxation may possibly have had some weight in preventing our people from investing in the stock of our own roads.

DEBT.

The total debt of the roads in Iowa as reported and estimated by the Commissioners, is \$110,766,483.66, or \$20,413.91 per mile. Of this amount \$103,202,075.79 is funded debt; \$7,564,407.87 is unfunded or floating debt.

STOCK AND DEBT.

The stock and debt of the roads in Iowa amount to \$214,671,504.71, or \$39,563.45 per mile. The following table shows the amount of stock and debt per mile of each company as returned to this office:

NAME OF RAILROAD.	AMOUNT.
Burlington, Cedar Rapids & Northern.....	\$ 25,264.87
Central Iowa.....	41,476.87
Chicago, Burlington & Quincy.....	33,602.14
Kansas City, St. Joseph & Council Bluffs.....	37,158.54
Chicago, Milwaukee & St. Paul.....	27,196.54
Chicago & Northwestern.....	52,315.00
Chicago, Iowa & Nebraska.....	53,602.97
Cedar Rapids & Missouri River.....	41,496.51
Des Moines & Minneapolis.....	14,917.36
Maple River.....	17,130.08
Chicago, Rock Island & Pacific.....	54,889.08
Keokuk & Des Moines.....	42,286.00
Chicago, St. Paul, Minneapolis & Omaha.....	32,433.48
Crooked Creek.....	10,764.70
Des Moines & Fort Dodge.....	70,048.17
Dubuque & Dakota.....	19,797.99
Cedar Falls & Minnesota.....	41,988.62
Sioux City & Pacific.....	66,335.73
Wabash, St. Louis & Pacific.....	64,244.59
NARROW-GAUGE ROADS.	
Burlington & Northwestern.....	9,487.38
Des Moines & Northwestern.....	14,907.66
Fort Madison & Northwestern.....	3,333.33
Cedar Rapids & Marion.....	5,280.00

INCREASE OR DECREASE OF CAPITAL STOCK.

The following table shows the added mileage and the increase or decrease of capital stock within the year for all roads reported:

NAMES OF ROADS.	MILES.	INCREASE.	DECREASE.
Burlington, Cedar Rapids & Northern.....	71.38		
Chicago, Burlington & Quincy.....	1,306.80	\$ 3,638,320.00	
Kansas City, St. Joseph & Council Bluffs.....	58.58	409,000.00	
Chicago, Milwaukee & St. Paul.....	464.81		\$7,880,440.00
Chicago & Northwestern.....	1,116.96	21,755,660.00	
Des Moines & Northwestern.....		354,100.00	
Chicago, Rock Island & Pacific.....	42.37		
Chicago, St. Paul, Minneapolis & Omaha.....	195.99	3,760,000.00	
Des Moines & Fort Dodge.....		1,915,180.00	
Dubuque & Dakota.....	7.94	1,000.00	
Wabash, St. Louis & Pacific.....	76.00	1,203,100.00	
Burlington & Northwestern.....		3,157.45	
Cedar Rapids & Marion.....	5.00	18,000.00	
Total.....	3,346.83	\$ 33,107,517.45	\$7,880,440.00

The increased mileage is 3,345.83; the increase of stock is \$33,107,517.45, from which deduct the decrease of stock, \$7,880,440, and we have the actual increase of stock, \$25,227,077.45, or \$7,537.31 per mile.

INCREASE OR DECREASE OF DEBT.

The following table shows the increase or decrease of debt during the year for all roads reported:

NAMES OF ROADS.	MILES.	INCREASE.	DECREASE.
Burlington, Cedar Rapids & Northern..	71.38	\$ 1,189,973.64	\$.....
Chicago, Burlington & Quincy.....	1,306.80	21,778,500.00	.....
Kansas City, St. Joseph & Council Bluffs	58.58	818,000.00	.....
Chicago, Milwaukee & St. Paul.....	484.81	27,039,500.00	.....
Chicago & Northwestern.....	1,116.96	23,172,446.30	.....
Chicago, Iowa & Nebraska.....	.....	.....	164,592.87
Cedar Rapids & Missouri River.....	.....	14,578.23	.....
Des Moines & Minneapolis.....	.....	.....	49,925.32
Maple River.....	.....	.....	21,982.50
Chicago, Rock Island & Pacific.....	42.37	2,500,000.00	.....
Chicago, St. Paul, Minneapolis & Omaha	195.99	1,375,383.79	.....
Des Moines & Fort Dodge.....	.....	139,250.00	.....
Dubuque & Dakota.....	7.94	91,648.89	.....
Cedar Falls & Minnesota.....	10.00	109,000.00	.....
Sioux City & Pacific.....	.....	1,471,307.26	.....
Wabash, St. Louis & Pacific.....	76.00	10,631,997.09	.....
Cedar Rapids & Marion.....	5.00	8,400.00	.....
Total.....	3,345.83	\$ 90,339,985.20	\$ 236,500.69

The increased mileage reported for the year is 3,345.83; the increased indebtedness, \$90,339,985.20, from which deduct the decrease of indebtedness, \$236,500.69, and we have the total increase, \$90,103,-484.51, or \$26,865.93 per mile of added road.

COST OF ROADS.

It has been the wish of the Commissioners to show the actual cost of the roads, and the percentage of representative capital to actual cost, but every effort in that direction has been a failure. Very few of the companies are able to give any data that are reliable, most of the organizations that control them having come into possession through the instrumentality of construction companies, or by foreclosure of mortgage.

The cost as reported for the proportion for Iowa is \$173,998,790.02.

NAME OF ROAD.	COST OF ROAD AND EQUIP- MENT.
Burlington, Cedar Rapids & Northern.....	\$ 13,627,502.67
Central Iowa	8,024,800.00
Kansas City, St. Joseph & Council Bluffs	2,208,226.18
Chicago & Northwestern	10,416,663.16
Chicago, Iowa & Nebraska.....	4,622,122.50
Cedar Rapids & Missouri River.....	11,432,210.86
Des Moines & Minneapolis	826,228.28
Maple River.....	1,121,537.31
Chicago, Rock Island and Pacific.....	37,610,031.81
Chicago, St. Paul, Minneapolis & Omaha.....	2,353,285.71
Crooked Creek.....	91,500.00
Des Moines & Fort Dodge	5,400,000.00
Dubuque & Dakota.....	1,237,767.35
Cedar Falls & Minnesota	3,173,500.00
Dubuque & Sioux City.....	5,880,800.00
Iowa Falls & Sioux City.....	7,585,000.00
Sioux City & Pacific	4,040,485.28
Wabash, St. Louis & Pacific	1,021,401.91
Burlington & Northwestern	382,187.43
Des Moines & Northwestern.....	442,443.55
Fort Madison & Northwestern.....	40,000.00
Cedar Rapids & Marion.....	33,903.27
Chicago, Burlington & Quincy (estimated by Board).....	25,532,596.06
Chicago, Milwaukee & St. Paul (estimated by Board).....	26,844,606.97
Total reported.....	\$173,998,790.02

This amount is \$40,672,814.69 less than the reported capital stock and debt.

GROSS EARNINGS.

The entire earnings for the roads in Iowa are:

Passenger, mail, and express	\$ 6,757,877.43
Freight and miscellaneous	21,694,304.48
Total earnings for the year ending June 30, 1881	28,452,181.91
Total earnings for the year ending June 30, 1880.....	24,837,545.35
Increase of earnings over previous year.....	3,614,636.56

GROSS EARNINGS—CONTINUED.

NAME OF ROAD.	INCREASE.	DECREASE.
Burlington, Cedar Rapids & Northern.....	\$ 205,697.41	\$.....
Burlington & Southwestern.....		17,840.62
Central Iowa.....	34,498.68	
Chicago, Burlington & Quincy.....	243,192.09	
Kansas City, St. Joseph & Council Bluffs.....		154,320.13
Chicago, Milwaukee & St. Paul.....		19,209.92
Chicago & Northwestern.....	297,787.56	
Chicago, Rock Island & Pacific.....	1,430,978.65	
Chicago, St. Paul, Minneapolis & Omaha.....	22,134.25	
Crooked Creek.....	1,343.14	
Des Moines & Fort Dodge.....	79,839.67	
Dubuque & Dakota.....	15,961.84	
Illinois Central.....	131,034.54	
Sioux City & Pacific.....	2,073.50	
Wabash, St. Louis & Pacific.....	1,300,974.24	
Burlington & Northwestern.....	24,292.37	
Des Moines & Northwestern.....	27,873.64	
Fort Madison & Northwestern.....	5,173.16	
Iowa Eastern.....		3,910.05

MAILS.

The returns enable us to estimate very nearly the amount received for transporting the mails in the State. By pro rating for those roads that return for several States, we have the amount earned by this service, \$455,784.

EARNINGS PER TRAIN MILE.

NAME OF ROAD.	PAS- SEN- GER.	FREIGHT.	TOTAL.
Burlington, Cedar Rapids & Northern.....	.910	1.850	1.334
Burlington & Southwestern.....	.575	.998	1.225
Central Iowa.....	1.142	1.811	1.611
Chicago, Burlington & Quincy.....	1.339	1.500	1.530
Kansas City, St. Joseph & Council Bluffs.....	1.077	2.128	1.466
Chicago, Milwaukee & St. Paul.....	1.410	1.690	1.610
Chicago & Northwestern.....	1.437	2.020	1.852
Chicago, Rock Island & Pacific.....	1.510	1.680	1.634
Chicago, St. Paul, Minneapolis & Omaha.....	1.880	1.370	1.490
Des Moines & Fort Dodge.....	1.180	2.690	2.030
Illinois Central.....	1.600	1.390	1.423
Sioux City & St. Paul.....	1.070	2.160	1.766
Burlington & Northwestern.....			.834
Des Moines & Northwestern.....	.455	1.290	.577

OPERATING EXPENSES.

The total operating expenses returned for Iowa roads for 1881.	\$ 16,788,404.39
The total operating expenses returned for Iowa roads for 1880.	13,982,653.77
The excess of operating expenses over previous year was	\$ 2,805,750.62
The excess of earnings over previous year was	3,614,636.56
Making the increased net earnings for the year.	\$ 808,885.94

The increased mileage was 449 miles.

The operating expenses per mile of road were \$3,246.87.

COMPARATIVE TABLE OF OPERATING EXPENSES PER TRAIN MILE FOR
1880 AND 1881.

NAME OF ROAD.	1881.	1880.
Burlington, Cedar Rapids & Northern	.888	1.045
Burlington & Southwestern	1.259	.....
Central Iowa	1.374	.990
Chicago, Burlington & Quincy	.917	.895
Kansas City, St. Joseph & Council Bluffs	.940	1.390
Chicago, Milwaukee & St. Paul	1.030	.920
Chicago & Northwestern	.987	.760
Chicago, Rock Island & Pacific	.880	.850
Chicago, St. Paul, Minneapolis & Omaha	1.118	.934
Des Moines & Fort Dodge	1.500	1.220
Illinois Central	1.300	.760
Sioux City & Pacific	1.390	1.050
Burlington & Northwestern	.683	.700
Des Moines & Northwestern	1.092	.806

It will be seen that the operating expenses per train mile have increased during the last year (while in some cases, as the Illinois Central and the Central Iowa, there is evidently an error in the returns of one year or the other), yet, generally, the returns indicate that the cost of operating the roads sympathizes with the general advance of labor and the material required to maintain them.

We have before given the total earnings for 1881 as \$28,452,181.91, and the total expenses for 1881 as \$16,788,404.39; the net earnings for the year were \$11,663,777.52; or for the 5,426 miles in the State were \$2,149.61 per mile of road.

For the year ending June 30, 1880, on the 2,977 miles of road operated the excess was \$10,854,891.58, or \$2,181.01 per mile. The increased amount of road operated was 449 miles.

OPERATING EXPENSES CLASSIFIED.

This table gives the operating expenses of the entire lines reported except the Chicago, Burlington & Quincy and the Illinois Central roads, which give returns for their lines in Iowa only; this will probably vary the average a little:

CLASSIFICATION.	AMOUNT.	Per cent.
Maintenance of way	\$ 12,326,243.06	27.2
Motive power and cars	6,580,957.05	14.3
Conducting transportation	20,863,909.35	45.4
General expenses	6,313,874.42	13.1
Total operating expenses	\$ 46,084,983.88	100.0

This covers all the roads reported, including the parts of roads in other States.

OPERATING EXPENSES COMPARED WITH EARNINGS.

NAME OF ROAD.	Operating expenses per train mile.	Earnings per train mile.	Difference.	Percentage of expenses to earnings.	Percentage of net earnings to capital stock and debt.	Percentage of net earnings to cost of road and equipment.
Burlington, Cedar Rapids & Northern..	.888	1.334	.446	70.88	.....	.....
Burlington & Southwestern.....	1.259	1.225	.034	102.40	.....	.....
Central Iowa.....	1.374	1.611	.237	85.28	1.72	1.72
Chicago, Burlington & Quincy.....	.917	1.530	.613	59.48	.....	.....
Kansas City, St. Joseph & Council Bluffs.	.940	1.406	.526	70.60	3.90	3.80
Chicago, Milwaukee & St. Paul.....	1.030	1.610	.580	61.00	5.20	5.00
Chicago & Northwestern.....	.987	1.852	.865	53.29	8.04	7.56
Chicago, Rock Island & Pacific.....	.880	1.634	.754	52.30	9.20	9.90
Chicago, St. Paul, Minneapolis & Omaha.	1.118	1.490	.372	67.96	.33	.37
Des Moines & Fort Dodge.....	1.500	2.030	.530	74.00	2.30	.....
Illinois Central.....	1.300	1.423	.123	.....	.....	.....
Sioux City & Pacific.....	1.390	1.706	.376	78.70	1.88	2.48
Wabash, St. Louis & Pacific.....	.....	.....	.....	70.08	4.41	4.41
Burlington & Northwestern.....	.683	.834	.151	56.96	7.90	7.90
Des Moines & Northwestern.....	1.092	1.577	.485	62.00	3.97	3.59
Fort Madison & Northwestern.....	.....	.....	.....	69.00	.....	.....
Iowa Eastern.....	.....	.....	.....	177.51	.....	.....
Cedar Rapids & Marion.....	.....	.....	.....	80.00	.....	.....

The lowest percentage of operating expenses to earnings were the Chicago, Rock Island & Pacific, 52.30; the Chicago & Northwestern, 53.29; the Chicago, Burlington & Quincy, 59.48; and the Chicago, Milwaukee & St. Paul, 61.

The highest percentage of net earnings to capital stock and debt reported, were the Chicago, Rock Island & Pacific, 9.20; Chicago & Northwestern, 8.04; Burlington & Southwestern, 7.90; Chicago, Milwaukee & St. Paul, 5.20.

Eleven roads show an excess after deducting operating expenses, rentals, interest, and taxes. This excess amounts to \$6,879,209.40. Seven roads show a deficit of \$205,046.47, leaving the net income \$6,674,162.93, which would give an average of net earnings for stockholders per mile for all roads in the State \$1,230.93, which is six per cent on \$20,515 per mile. The cost of operating the Burlington & Southwestern road was \$6,444.02 more than its entire earnings; of the Iowa Eastern, \$5,475.49; of the Crooked Creek road, \$3,081.17. The Central Iowa earns above expenses \$138,047.80, which is 3.73 per cent on its debts. The Chicago, St. Paul, Minneapolis & Omaha road earns

above expenses \$132,097.94, which is 1.86 per cent on its debt. The Sioux City & Pacific earns above expenses \$133,840.95, which is 2.64 per cent on its debts.

TAXES PAID.

The amount of taxes paid is reported at \$628,611.51, or 9.42 per cent of the net income to the stockholders. The taxes paid in 1878 were \$594,912.65; in 1879, \$584,169.79; for 1880, \$591,843.08. The amount paid does not seem to increase in the ratio of increased mileage. We can probably attribute this to a gradual reduction of general taxes throughout the State. The largest amount of taxes paid is by the Chicago, Rock Island & Pacific, \$142,374.61; the Chicago, Burlington & Quincy, \$117,451; the Chicago & Northwestern, \$107,004.03; the Chicago, Milwaukee & St. Paul, \$89,353.90. Probably a part of this is on unsold lands acquired from congressional grants.

SHOVELING SNOW.

During the last winter the snow was unusually deep, drifting badly, closing some of the northern roads as early as October 17, heavy storms recurring at brief intervals during the entire winter, blocking most of the roads with drifts as late as March 20. The following has been returned to this office as the cost of shoveling snow in addition to the usual force required to maintain the track during the winter.

ROADS.	AMOUNT.
Burlington, Cedar Rapids & Northern.....	\$ 60,036.17
Central Iowa.....	34,255.59
Chicago, Burlington & Quincy	96,820.47
Chicago, Milwaukee & St. Paul.....	82,782.48
Chicago & Northwestern (probably not all in this State)	238,250.96
Chicago, Rock Island & Pacific.....	50,839.21
Chicago, St. Paul, Minneapolis & Omaha (probably not all in Iowa)	196,657.59
Des Moines and Fort Dodge.....	31,614.00
Dubuque & Dakota	7,769.65
Illinois Central	62,866.52
Minneapolis & St. Louis	27,447.38
Sioux City & Pacific.....	10,671.60
Total.....	\$ 900,311.62

FLOODS.

The snows of the winter were followed during the spring and until about the twentieth of July, with excessive rains, raising the rivers in eastern and central Iowa higher than at any time since 1851. The

greatest destruction of railroad property was in the valleys of the Cedar, Iowa, Skunk, and Des Moines rivers and their tributaries, carrying off in some instances miles of track, reducing the grain product of the area of territory under cultivation from twenty-five to fifty per cent. The year, probably, when the balance is made up, will be found to have been the most unfavorable one since the railroads have been in operation, taking into consideration the amount of land under cultivation and tributary to them.

ROADS OWNED AND LEASED.

Of the entire railroad mileage of the State, 4,374.30 miles are owned by the companies running them; 1,051.68 are leased. Of this amount the Chicago & Northwestern operates 437.32 miles; the Rock Island, 162.20; the Illinois Central, 402.16. This is 163.13 less miles of leased road than were reported last year, which have been merged into the stock of other roads. The Rock Island owns a majority of the stock of the Keokuk & Des Moines road, which it leases. The Northwestern and Illinois Central probably own but little interest in the lines they lease.

SIDINGS.

The total amount of side track reported is 479.19 miles, or about 9.3 per cent of the length of the roads. Our observation satisfies us that many of the roads are seriously embarrassed for want of side track; this percentage is too small.

DOUBLE TRACK.

The total mileage of double track is 40.07. Of this the Chicago, Burlington & Quincy has 32.07; the Chicago, Rock Island & Pacific, 8 miles, which added to the length of road reported makes total computed as a single track 5,466.05.

STEEL AND IRON RAILS.

The number of miles of steel and iron rails in main track is:

ROADS.	STEEL.	IRON.	TOTAL.
Burlington, Cedar Rapids & Northern.....	275.10	265.01	540.11
Burlington & Southwestern.....	15.00	63.00	78.00
Central Iowa.....	108.47	122.39	230.86
Chicago, Burlington & Quincy.....	439.88	319.97	759.85
Kansas City, St. Joseph & Council Bluffs.....	36.00	15.69	51.69
Chicago, Milwaukee & St. Paul.....	37.00	950.06	987.06
Chicago & Northwestern.....	453.53	229.69	683.22
Chicago, Rock Island & Pacific.....	521.00	377.78	898.78
Chicago, St. Paul, Minneapolis & Omaha.....	16.42	58.27	74.69
Crooked Creek.....	.....	8.50	8.50
Des Moines & Fort Dodge.....	15.00	68.40	83.40
Dubuque & Dakota.....	31.16	32.04	63.20
Illinois Central.....	60.22	322.94	402.16
Minneapolis & St. Louis.....	.....	97.39	97.39
St. Louis, Keokuk & Northwestern.....	.....	48.50	48.50
Wabash, St. Louis & Pacific.....	173.00	105.30	278.30
Narrow-gauge roads all iron.....	.....	99.87	99.87
Total.....	2,190.78	3,275.27	*5,466.05

*This includes 40.7 miles of double track.

Forty per cent of the entire road of the State, exclusive of the sidings, is steel rail. For the year 1880, there was thirty-two per cent; for the year 1879, twenty-seven and one-half per cent; for the year 1878, twenty-two per cent. Thirteen hundred and nine miles was built within the three years, and eighteen per cent of steel rails added to the percentage of 1878. The record of both is satisfactory,—four hundred and thirty-six miles per year and a large per cent added to the efficiency of the superstructure.

BRIDGES.

The total number of wooden truss bridges reported is 402; the length in feet, 39,490. Of iron there are 83—length, in feet, 11,423; combination, 43—length, 10,284; wooden trestle and pile, 5,409—length, 437,954; stone culverts, 375—length, 23,702 feet.

RAILROAD CROSSINGS.

The total number of railroad crossings at grade is 76; over or under, 10.

HIGHWAY CROSSINGS.

The total number of highway crossings at grade is 3,487; over track, 48; under track, 68; at which there are flagmen, 30.

STATIONS.

The total number of stations reported is 851, or a little more than eight and one-half average for every county in the State.

EMPLOYEES.

The total number of persons in the State directly employed in operating the roads is 21,974. The Minneapolis & St. Louis road failed to report, but crediting this road with the number reported last year, the total number would be 22,135, or an increase over the number reported last year of 3,150. This does not include those employed in construction.

EQUIPMENT.

The number of locomotives in use is 2,165; the number of cars is 67,510. Of these 928 are passenger cars, 533 express and baggage cars, 41,203 box freight cars, 8,880 stock cars, 12,352 platform cars, 3,596 other cars.

TRAIN MILEAGE.

The total number of miles run by passenger trains is	10,868,981
The total number of miles run by freight trains is	27,179,355
The total number of miles run by switching trains is	7,954,157
The total number of miles run by construction and other trains is	4,207,472
Total train mileage	50,209,965

The total number of passengers carried is	13,259,820
The total number of passengers carried one mile is	596,871,465
The total number of tons freight carried is	25,040,973
The total number of tons freight carried one mile is	4,222,249,522

The train mileage is nine millions less than was reported last year, but the number of tons carried one mile is sixteen per cent greater. We think the present report more nearly correct than that of last year.

FREIGHT CAR MILEAGE.

The number of miles run by loaded freight cars east is.....	177,906,171
The number of miles run by loaded freight cars west is.....	168,892,960
The number of miles run by empty freight cars east is.....	48,099,819
The number of miles run by empty freight cars west is.....	57,813,408
Total number of miles run by freight cars.....	454,063,769

The account kept by some of the companies from which the data are obtained is not very reliable. We give this as the best approximation that we have been able to obtain, and think the ratio of loaded cars is probably nearly correct.

TONNAGE CLASSIFIED.

NAMES OF ARTICLES CARRIED.	TONS.	Per cent.
Grain	6,738,263	27.01
Flour	767,913	3.16
Provisions	375,526	1.57
Animals	1,471,099	5.97
Other agricultural products	419,470	1.77
Lumber and forest products	3,664,713	14.88
Coal	2,823,156	11.47
Salt, lime, etc.	253,494	1.11
Oil	76,891	.31
Iron and castings ..	1,012,648	4.20
Stone and brick ..	513,875	2.25
Manufactures	424,659	1.79
Merchandise and other articles not enumerated	6,098,974	24.56
Total	25,040,973	100.00

This table includes all the tonnage of the roads reporting, in Iowa and other States. From it we estimate the tonnage of Iowa to be about 9,114,914 tons. This, however, is an error by the amount of tons delivered by one railroad to another, each of which makes its returns independently to the Board. If our figures are correct, this double report would reduce the entire Iowa tonnage for the year to 7,702,110 tons.

PROPERTY ACCOUNTS.

The total amount that property accounts have been increased during the year in the roads that are represented in this State is \$57,757,752.82. Of this there was expended in construction \$49,254,492.37. Of this amount, grading, bridging, and masonry was \$1,885,084.97; superstructure was \$5,542,939.43; buildings, including passenger and freight stations, coal-sheds, and water-tanks, \$1,142,845.32; engine houses,

car sheds, and turn-tables, \$326,526.57; machine shops, including machinery and tools, \$111,310.96; engineering agencies, salaries, and construction expenses, \$248,239.20; purchase of other roads, \$36,999,-588.08; double-track extension, \$553,167.71; land, land damages, and fencing, \$2,039,488.57. There was expended for equipment \$8,249,-150.90. Of this amount, for locomotives, \$450,624.07; for passenger cars, \$263,451.90; for freight and other cars, \$4,627,127.78; other expenditures charged to property accounts, \$170,382.59. Of this amount our estimate is that \$33,645,752.82 was expended in Iowa, the balance outside the State.

RATES OF TRANSPORTATION.

The passenger rates are those prescribed by law, although thousand-mile and other commutation tickets are being issued to a great extent by most of the roads. The tendency seems to be in the direction of lower rates, and it is probable that an effort will be made to increase passenger travel by reduced rates and greater facilities. The rate of freight per ton per mile varies from 4.36 on the Des Moines & Fort Dodge, and 4.26 on the Burlington & Northwestern, to 1.77 on the Chicago, Milwaukee & St. Paul, 1.47 on the Chicago & Northwestern, 1.22 on the Chicago, Rock Island & Pacific, and 1.05 on the Chicago, Burlington & Quincy.

ACCIDENTS TO PERSONS.

During the year two passengers were killed from causes beyond their own control, and five from their own misconduct or want of caution. One person at stations and highway crossings. Five were killed stealing rides, and twenty-eight trespassing on track. Twelve employes were killed from causes beyond their own control, and fifty-five from their own misconduct or want of caution. Sixteen passengers were injured from causes beyond their own control, and one from his own misconduct or want of caution; thirty-nine employes from causes beyond their own control, and one hundred and seven from their own misconduct or want of caution; four others at stations and highway crossings, fifteen stealing rides, twelve trespassing on track: making a total of one hundred and eight killed and one hundred and ninety-four injured. We suppose that nothing will prevent people who choose to do so from riding on the trucks of cars, or other places equally dangerous, where five persons have been killed and fifteen injured during the present year, but we think that something might be done to lessen the waste of life by walking on tracks.

In the year 1878 there were reported to this Board killed while walking on tracks, twenty-two, injured, nineteen; in the year 1879, killed, twenty-four, injured, twenty-three; in the year 1880, killed, twenty-two, injured, sixteen; in the year 1881, killed, twenty-eight, injured, twelve. In the four years reported to this Board, killed, ninety-six, injured, seventy.

We have called attention to the loss of life from this cause in every report. That something should be done to prevent it is clear. The public should be taught that a railway track is not a highway, and that its use, though generally dangerous to themselves only, is criminal. Our courts in their rulings on this subject have generally seemed to lean to the idea that it was the business of the railway company, as well as the trespasser, to guard against his being injured, and that the responsibility of his wrong act should be to a certain extent divided. Is this the right view? The railway trains can only travel on their own tracks, for which they have purchased the ground and specially prepared it for their own use, and for no other purpose. A joint occupancy with the public, as in a highway with foot-passengers and carriages, is impracticable. Some legislation that contains within itself provisions for its enforcement, properly posted, may save many lives yearly.

The Board would suggest that the legislation of chapter 148 of the laws of the Sixteenth General Assembly is in the right direction; that it should be amended in such form as to cover all cases of riding on railway trucks or other improper places, and walking on the tracks of the roads, and that the companies should be required to keep copies of the law conspicuously posted at all stations.

DYNAMITE EXPLOSION AT COUNCIL BLUFFS.

On the twenty-sixth of September a car on the side-track in the yard of the Chicago, Rock Island & Pacific Railroad, at Council Bluffs, took fire and exploded with terrific violence. The contents were supposed to have been dynamite. The explosion destroyed two brick buildings belonging to the company, the car repair shop and the round-house; also the tank and tank-house, the freight-house and wood and ice-houses. There were two cars completely destroyed, five burned, thirty-seven completely wrecked above the floor, and seventeen slightly injured. The shock was very severe throughout the town, a large amount of glass in windows being broken. At Omaha, three miles distant, the shock was also felt. A hole was excavated

below and around the exploded car of not less than seventy feet in diameter and said to have been sixteen feet in depth. One person was severely and another slightly injured. Fortunately the explosion occurred while almost everyone was in town attending the funeral ceremonies of President Garfield. The Commissioners, in compliance with law, made such investigation as they were able, and submit the following:

The car containing the dynamite was number 477, of the Empire Line, billed from Englewood, September 17, 1881; consignor, Empire Line; consignee, W. W. Rowarth, Denver, Colorado. The bill of lading reads "*760 boxes G. Powder.*" It arrived at Council Bluffs, September 20, and on the same day was sent to the Union Pacific transfer depot; was returned to Council Bluffs on Friday evening, September 23—the Union Pacific company refusing to receive it—and was placed on one of the side-tracks of the road among, and treated as, other cars; no special care being given it on account of the character of the contents. It was in testimony that some of the boxes were marked in stencil "*explosives—dangerous.*" Mr. Couch, foreman of the car shop testifies that he noticed the car on Sunday, September 25, and on one side saw marked with chalk "giant powder, combustible;" that he has seen many other cars marked "dynamite," in chalk; saw one about six weeks before which remained on track a long time. The Commissioners received information which convinced them that most if not all the roads centering at Council Bluffs had been in the habit of hauling cars loaded with this material in their trains. Car number 477, Empire Line, was an ordinary box-car, in good condition, with no safeguards against fire, nor special protection against the ordinary possibilities of being ignited from the locomotive while in transit, and it seems this was the usual method of carrying dynamite. The Union Pacific, however, had recently refused it. The conclusion reached by the Commissioners was that the car was ignited from the inside, the result of spontaneous combustion. The testimony of Benjamin Linnon, who first saw the car on fire, was: "I saw smoke coming out of the southeast corner of the roof of the car; we gathered buckets from the shop and poured water on it, one of us getting on the car and the other passing it up. Did not know what was in the car. It was blazing when we first saw it—burning in corner just under the eave. It was about three-quarters of an hour from the time I first saw the fire until the explosion. I cannot see how the fire could catch from the outside as

"passing engines moved on the north side of this track." Hiram Fries swears that "I got on top of car and poured two pails of water handed me by Linnon on the fire. It was blazing a little through the cracks of the roof in corner and part way across the car. The fire, I think, came from the inside. I saw no fire on the outside except what came through the cracks in the roof. It is my opinion that the fire originated inside the car, and I do not think it began under the eaves from the outside." It seems to us, considering the time given and the facilities for putting out the fire, that had it caught from the outside it could readily have been extinguished. There was little fire when first discovered. The men worked at it with a supply of water for a reasonable time, having no knowledge of the contents. A car lighted from the outside, stationary and hardly blazing, should have been readily extinguished with the means at hand. It is evident that the fire did not originate with the explosive compounds, but probably from the material used for packing, or possibly from the leakage of oil that may have been carried in the car before. A considerable degree of heat must have been required to ignite it, for it was forty-five minutes from the time the fire was discovered until the explosion. In the freight classification of the Rock Island road we find "Powder carried in fire-proof magazines at company's convenience. Nitro-glycerine will not be received." From this we infer that this car was being moved contrary to general instructions, but there seems to have been a tacit approval of the company's agents, who could not have been ignorant of the contents had they exercised the care that the agents of the Union Pacific Company did. It is hardly in the range of possibility that at any other time from the receipt of that car until its explosion (nine days in all) this accident could have occurred without the loss of life and hardly without as great or greater destruction of property. Had it exploded in any of the cities through which the road passes, and where people are apt to congregate, the loss of life and property would have been appalling. Transporting it by railway is not only dangerous and criminal, but it is also unnecessary. The materials from which dynamite and nitro-glycerine are composed, can be carried anywhere without risk or hazard. The combination that gives it force and power is purely chemical requiring but simple apparatus for its manufacture, and that not specially expensive or difficult to remove. There is no reason why this article, which we suppose is indispensable in the mining regions, should not be compounded where

it is used. That the company or companies which have been carrying dynamite and nitro-glycerine are censurable in the highest degree is stating the case mildly, and while we do not fear a repetition that does not escape the utmost vigilance that the roads can exercise, we would think it the part of wisdom in the General Assembly to enact some statute prohibiting the carriage by railroad of these or any specially dangerous compounds, and provide suitable punishment for any or all parties aiding or abetting its shipment.

An article on the transportation of high explosives, published in *Van Nostrand's Eclectic Engineering Magazine*, of October, 1877, was handed the board by Mr. Riddle, President of the Chicago, Rock Island & Pacific Railway, as an explanation of the reasons that had induced the roads to transport dynamite without hesitation. The statements contained are supposed to have been the results of examination and experiments made by Mr. Dudley, of the Pennsylvania road, for the purpose of determining whether his company could handle it with safety. The following extracts are interesting, and furnish information that we were unable to get elsewhere:

Nitro-glycerine, the basis of what are generally known as the light explosive powders, is a light-colored, oily liquid, about fifty per cent heavier than water. It is not soluble in water and, therefore, when poured into a bore-hole filled with water it sinks to the bottom, displacing its bulk of water.

The ordinary mode of making it is, first to mix two and one-half parts, by weight, of strong nitric acid with five parts of strong sulphuric acid. After allowing this mixture to cool, there is gradually stirred into it one part of pure glycerine, care being taken to keep the temperature below seventy degrees Fahrenheit. The nitro-glycerine is then separated from the mixture and carefully washed in cold water. This is a mere outline. There are many important details not appropriate here. We shall discuss only one of the qualities of nitro-glycerine—its explosiveness. This we do because it is absolutely necessary to an intelligent explanation of the structure and nature of the powders, and the difference between it and them.

ITS COMBUSTION.

The first fact to be noticed in this connection is, that it does not explode by fire like gunpowder, gun-cotton, and the fulminates. With fire it behaves very much like whale oil. At ordinary temperature it does not burn by itself. It must have something in the nature of a wick to aid combustion. Touch it with a match, live coal, or a red-hot iron, and it burns so long as the contact is maintained, but when these things are withdrawn the combustion ceases. It must be separated—brought out of its compact form—before it will burn. If mixed with almost any dry substance, whether the substance be itself combustible or not, it will burn. Mixed with ashes, sand, or

brick-dust, it burns almost as rapidly as when mixed with charcoal, saw-dust, or even gunpowder, if the gunpowder is not saturated with it. The gases formed by its combustion are materially different from those formed by its explosion. They are much more offensive to the smell and injurious to health. It sometimes occurs that the exploder fails to explode a high explosive powder, but sets it on fire. When this takes place in a mine not well ventilated the smoke is almost intolerable, while the gases of complete explosion are far from being so. More will be said as to the combustion of the powder hereafter. As to the combustion of liquid nitro-glycerine, it is enough to say that it is a totally different thing from its explosion. Its burning is so slow that no more violence comes from it than from the burning of whale oil.

ITS EXPLOSION.

It is a powerful explosive, more so than any other disrupting agent in use. It has, in a high degree, the great requisite for disruptive force; to-wit, the ability to furnish abundance of gas rapidly. However, the superiority does not lie so much in the abundance of gas as in the rapidity of its formation, which is done not by fire, but by force suddenly applied to all parts of the charge. It is estimated to be from ten to twelve times more powerful than gunpowder. But this mode of expression is loose, and liable to mislead. One pound of nitro-glycerine will not do what ten pounds of gunpowder can, and ten pounds of gunpowder will not do what one pound of nitro-glycerine can. It cannot be used in ordnance or fire-arms, as even small charges burst the gun. In all kinds of hard rock work; also in sub-aqueous blasting; in breaking iron or steel, and in all positions where disruptive rather than ballistic effect is required, nitro-glycerine is wonderfully efficient. But how is it exploded? The ordinary means of exploding it at will, in use, is a heavy percussion cap or exploder. This consists of a copper shell, like a common gun-cap, containing ten grains or more of fulminate of mercury. The exploder is not fired by percussion, but by a fuse, or electric wires inserted in it in contact with the fulminate. It is also readily exploded by mechanical percussion, concussion, jar, shock, blow, or vibration. This is why it is so extremely dangerous. Its handling in the liquid form at ordinary temperatures has to be performed with extreme caution. Nobel made known his method of exploding nitro-glycerine by an exploder in 1863, but the transportation and use of the liquid was not really commenced until 1865, and was discontinued almost completely in 1867. In less than two years' time, in spite of every precaution, it had destroyed so many lives and so much property as to alarm the civilized world. Both in this country and abroad stringent laws were enacted, designed—some of them to regulate, others to suppress, its transport and use. The plain truth is, that while the liquid form is retained no amount or kind of packing can render it secure against the shocks, jars, vibration and breakages incident to transportation.

THE DYNAMITE INVENTION.

This consists broadly in mixing nitro-glycerine with any dry, pulverized solid substance, in such proportions that on the one hand the mixture will be an effective explosive powder, and on the other hand will not leak or part with any portion of its nitro-glycerine. This is known by the generic name of Dynamite. In this country it is called by different names by different manufacturers. Giant Powder, Rend Rock, Hercules Powder, Vulcan Powder, Jupiter Powder, Neptune Powder, Thunderbolt Powder, Dualin Powder, Titan Powder, Titanite Powder, Potentia Powder, and Vigorite Powder, are some of the names it bears. All these powders, known as the high explosive powders, are essentially the same thing. Nitro-glycerine is in them all, and is the leading element. The difference between them consists in the different proportions of nitro-glycerine which they contain, and the different solid materials used and the different proportions of these solids. These solid materials, when prepared for admixture, are called the "absorbent," "dope" or "dust," and are always in the dry or pulverized state.

We find that from the peculiar nature of nitro-glycerine a powerful powder can be made, and at the same time be extremely difficult to explode, and, therefore, safe. For instance, a powder made fifty per cent of nitro-glycerine and fifty per cent of infusorial earth is very dry and cannot be exploded except by a triple force exploder, and when the charge is strongly and tightly confined. On the other hand, a powder made fifty per cent of nitro-glycerine and fifty per cent of mica scales or fine sand, is very wet and leaky, and explodes almost as easily as the liquid oil. Nevertheless, the earth powder is in every way as strong as either of the others. This confirms our position, that a powder which is very dry and difficult to explode, and therefore safe, is substantially as good as a wet, and, therefore, dangerous one, when the proportion of nitro-glycerine is the same in each.

Temperature has a special influence on the powders; to-wit, they are more liable to leak as their temperature is raised. A powder which would be dry and safe at fifty degrees may be leaky at one hundred degrees. The powders should be made with reference to the highest temperature to which they are to be exposed, and when tested they should be at this temperature. The reason why a small quantity of nitro-glycerine in a large mass of absorbent cannot be exploded at all, is, that the absorbent cushions the liquid so deeply that the requisite pressure is not felt.

EXPERIMENTAL TESTS.

We believe there never has been any question but these powders are abundantly safe from explosion by fire. The following are common tests, which may be repeated by any one at any time. If set on fire in piles, large or small, either loose or in cartridges, it burns up rapidly, like chaff, when loose, but slowly, like rosin, tar, or sulphur, when in cartridges. When partly burned it may be extinguished by water or the foot. As packed for transportation in boxes of inch boards, strongly nailed, and set on fire by a fuse through a gimlet hole, its gases spring the boards apart and the flame

issues. A box of one hundred pounds is burned in from two to five minutes, according to the composition of the powder. Those who know the powder stand upon the box while it is burning. Poured upon red hot iron it burns. A red hot iron thrust into it sets it on fire.

The steamer "Meteor" took fire from its furnace and burned to the water's edge, on Lake Erie, consuming eight thousand pounds of Giant Powder on board without explosion. A car loaded with iron rails, at full speed, collided with a car of powder, and the rails were driven through the boxes and powder without exploding it. They are the safest of all explosives, both in transportation and use, many times safer than gunpowder, and when properly made and a few simple precautions taken, are as practically safe for transportation as if they were wholly inexplusive. There is no good reason why, under proper regulations, they should not be transported in freight conveyances as freely as any ordinary merchandise.

It is evident from the above extracts that either the powder in car number 477 was not properly manufactured, or the experiments of the professor are at fault, as the powder certainly exploded from the effect of great heat. In either case it is proper to refuse it as an article for transportation.

LAND GRANT.

The Chicago, Burlington & Quincy Railroad received from Congressional grant 358,442.09 acres of land; has sold 310,653.79 acres; has remaining unsold 47,788.30 acres. The average price at which the land was sold or contracted was \$13.12 per acre. The amount received from cash sales was \$115,947.16; from outstanding contracts, \$2,827,122.16; from forfeited contracts, etc., \$460,287.63. The gross amount received from sales, etc., up to June 30, 1881, was \$3,403,356.95.

The Chicago, Rock Island & Pacific Railroad Company received from Congressional grant 550,193.51 acres; has sold 450,358.85 acres; has remaining unsold 99,834.66 acres. The land was sold or contracted at about \$8 per acre. The entire sales and contracts amount to \$3,704,910.41; has received from forfeited contracts, \$11,054.84; has received in money from sales, contracts, etc., \$2,727,645.65.

The Iowa Falls & Sioux City road received from Congressional grant 863,076.55 acres; has sold 443,320.78 acres; has remaining unsold 419,755.77. The average sales have been \$6.10 per acre; the amount received from sales is \$1,103,373.11; from outstanding contracts, \$994,447.54; from forfeited contracts, \$263,042.11; the gross amount received from all sources to June 30, 1881, being \$2,360,862.76.

The Des Moines & Fort Dodge road received from Congressional grant 35,545 acres, and claims about 7,000 more. It has sold 3,300

acres, and has remaining unsold 32,245 acres; has realized from sales \$7.67 per acre; has received from sales \$2,550; from contracts, \$4,915. Gross amount from sales, \$6,000.

The Chicago, Milwaukee & St. Paul Railroad has received from Congressional grant \$315,714.18 acres, including 129,996.06 acres originally patented to the McGregor & Missouri River Railroad Company. The number of acres yet to inure to the company under the grant is estimated at about 15,000, not including the lands involved in the suit with the Sioux City & St. Paul Company, amounting to more than 180,000 acres. The average price at which the lands have been sold is \$5 per acre. The number of acres sold for cash is 4,872.06; the amount received from these sales is \$21,091.78; the amount of acres sold under contract is \$88,080.26; the amount received on account of sales by contract is \$98,710.35. The amount received on account of deferred payments is \$13,419.47. The gross amounts received from sales, contracts and deferred payments from June 30, 1880, to June 30, 1881, is \$133,221.60.

The Sioux City & St. Paul make no report this year. Probably in the consolidation the land passes into other hands, and the State authority is ignored except in so far as it will aid them in their contest with the Milwaukee & St. Paul Company for the lands in the overlapping grants.

The other roads have made no reports—we presume there are no changes in the status of their lands.

CONSOLIDATION OF LINES.

Six companies control more than four-fifths of the mileage of the State; to-wit,

Burlington, Cedar Rapids & Northern.....	540.11
Chicago, Burlington & Quincy	779.47
Chicago, Milwaukee & St. Paul.....	987.06
Chicago & Northwestern.....	683.22
Chicago, Rock Island & Pacific.....	890.78
Illinois Central.....	402.06
Total.....	4,282.70

The main part of the roads of the State will remain in the control of these six companies. Further consolidations may, and probably will in the not very distant future, reduce this number to four lines. The only other company that seems likely to figure largely is the Wabash, St. Louis & Pacific. This corporation now controls 278.30

miles of road in operation, and is building a road from Humeston west to connect its line from Council Bluffs at Shenandoah; also a line from Albia to Des Moines. We understand that this interest is building the two narrow-gauge roads from Des Moines north, the one to Boone, the other to Rockwell City, with a probable extension of both to the north line of the State. We do not know what other projects it may have in view to make the business of the State tributary to its system, but it is evidently the intention of the managers that it shall figure prominently in the transportation problem. The basis on which this road lays claim to supremacy is the utilization of the Mississippi River for the transportation of grain to Europe. The successful operation of the Eads jetties in maintaining a channel deep enough for vessels drawing twenty-four feet of water to run from the Gulf of Mexico to New Orleans is one of the elements that make this possible. The other is the barge lines which are again being established on the Mississippi River with evidently more confidence of success than was felt twelve years ago, when a serious effort was made with barges and barge lines to carry the Western grain south. This Board, in its report of 1879, stated what was literally true, that "the Mississippi River had "ceased to be a factor in the transportation of the products of Iowa," and, reasoning from the fact that twenty-five years before it had carried all its commerce, concluded that in the presence of railroad, lake, and canal competition which had taken the business from it, would probably never again assert itself. If a cheaper and better route for our products to the great markets of the world can be obtained by going south, our people will welcome it and will heartily co-operate with any railroad system that contributes to that end. The people of Iowa recognize the fact that the value of their farming lands is regulated to a great degree by the cost of transportation of their products to the final market.

PROGRESS OF RAILROAD BUILDING.

On the first of January, 1878, the total railroad mileage of the United States was 81,841. On the first of January, 1881, it was 93,669.50, and it is probable that by the close of the year it will reach 100,000. From *Poore's Manual* we find that the total capital and indebtedness amounts to \$5,108,241,906; that the gross income for 1880 was \$615,401,931; the working expenses, \$360,208,495; the net earnings, \$255,193,436; the interest paid on bonds, \$107,866,328; the dividends paid to stockholders, \$77,115,411. This immense aggregation

of capital in the hands of corporations, and these controlled by a very few men, has for some years been the source of discussion, and the relations and powers of the State to them have been the subjects of judicial decisions. Among the parties most active in the discussion of these questions has been the Chamber of Commerce of New York. In August, 1880, the committee on railroad transportation, appointed by this body, submitted to several prominent gentlemen its correspondence with the presidents of the trunk railroads upon a proposed act of Congress to regulate inter-State transportation of freight. It also submitted the testimony of railroad managers before the Hepburn Committee, with questions as to the regulation of railroads by the States and of inter-State commerce by the United States. Among the answers submitted, that of Judge Jeremiah S. Black, of Pennsylvania, attracted general attention and elicited a very general discussion of the views presented, partially from the high reputation of the writer as a jurist and partly from the startling nature of his propositions.

He begins with the broad proposition that divests his letter of any taint of communism, that in any railway legislation the people desire above all things to be just, that the legally vested rights of railway companies, like other rights of property, are sacred, and no violation of them is designed; but that railroad men misunderstand the situation, and claim that the railways are the property of the companies authorized to run them, which he regards as a cardinal error. He says a public highway cannot be private property, and that a railway built by the authority of the State for the purposes of commerce, is as much a public highway as a turnpike road, canal or navigable river. He holds that it is the duty of the State to promote intercourse and trade by making highways through her territory, and to this end she may take land and material, which is an exercise of the power of eminent domain. She can build a railway at her own expense by the agency of her own officers, and reimburse the cost by special tax on individuals who have occasion to use it. She can delegate the taking and taxing powers to a corporation or to a natural person, and that is all she does when she grants a railway charter. The corporation has no proprietary right, title, or claim to the roads themselves, but a mere franchise annexed to and exercisable thereon. They are the agents of the State for the performance of a public duty. If the franchise be forfeited, surrendered, or expires by efflux of time, the State takes possession of the road and runs it herself or employs a new agent. But in either or any case, the road belongs to the State, and all the

the taking of land to build it is unconstitutional and void. Public authority in determining the reasonableness of the freight taxes or tolls that may be charged upon any railway, must be governed by the expenses of running and repairing the road and the cost of construction and equipment. The tolls ought to be high enough to give the corporators a fair profit on the capital they have actually invested.

This covers the propositions laid down in Mr. Black's letter. He goes further, however, and makes statements in support of the necessity of State regulation of rates that are incorrect and evidently gathered from hearsay. For instance, he charges that the railway companies during the suspension of navigation, have agreed to raise the rates five cents per hundred pounds over an unreasonably high rate, which is equal to an export tax of probably \$75,000,000. This he styles robbery. We have before stated that the amount of the dividends on all the roads in the United States for 1880, was \$77,115,411, while probably not more than fifty per cent of the roads were employed in the carriage of grain to any extent. This increase of five cents per hundred pounds, or one dollar per ton, on the wheat and corn transported from the Western States, would cover a period of four months during which navigation was closed. The movements of grain for the whole year on the New York Central, the New York, Lake Erie & Western, the Pennsylvania Central, and the Baltimore & Ohio roads, or the four trunk lines that carry the bulk of the grain that goes by rail to the Atlantic, was less than seven million tons. Assuming that the advance was one dollar per ton for one-third of the year, we have an increased charge on Western products of a little more than two million dollars, instead of "seventy-five millions." The railroad companies should be able to show some reason for the advance of freights after the close of navigation beyond the mere lack of water competition, and this, we think, can be done. The same power can haul over the same grades from seven to ten per cent more cars in warm weather than in cold. The

expenses of shoveling snow on the Iowa lines last winter was reported as nearly a million dollars. This probably would be a low average per annum on the four roads referred to. One dollar per ton for a thousand-mile haulage would be a low estimate for the extra cost. Unfortunately Mr. Black has made the mistake in treating this subject, often made by weak men, of assuming a knowledge of things of which they are ignorant. It seems to us that he can hardly afford this. That he is capable of treating this subject thoroughly no one doubts, but he should examine it first.

We do not believe that a railroad built and operated by private means becomes public property simply because it is chartered by the State. The decisions of the Supreme Court of the United States in the Iowa "granger" cases, are based upon the theory that there was a power reserved by the State and the railway company, whereby the latter was given power to make its own rates according to its interests. Mr. Black says that unless the State owns the roads, it cannot delegate the power of eminent domain to the corporations. It is true that this power is delegated, but it is rarely exercised. An examination of the records of our counties will show but few cases where the right of way to railroads is not granted by deed from the owner. This right is granted by the State for the simple reason that the roads cannot be built without it, and they have become a necessity for cheapening transportation, and the exchange of products. The State requires that full compensation shall be paid to the citizens whose property is taken; it does not assume the character of a forced contribution from the individual.

THE HIGHWAY AND THE RAILWAY.

Is a railroad a public highway? as Mr. Black asserts. If not, then his declaration that "a railroad belongs to the State," is a mere assumption. What is a highway? and wherein does it differ from a railway? A public highway is a road, or river, or other navigable water, over which the public have a right of passage. It is a way authorized by law and made, or if natural, managed, at public cost for the common and free use of the entire public. In the case of a land highway the land on which it is built is obtained from private owners at public cost. The compensation paid for private property for such use comes out of the public treasury. The grading, bridging, water-ways, paving, and repairing are all paid for out of the public treasury. The whole people of a State, by virtue of its tax laws, pay all the cost of making

and maintaining this class of public highways. A water highway in respect of all improvements made thereon, is kept up by appropriations from the public treasury. Harbors, breakwaters, dredging, light-houses, and all kindred means for facilitating commerce over water highways, are paid for out of the public revenues. The common highways—the “public highways”—on both land and water, are open to the common and free use of everybody. On land one may use the public highway for travel and transportation without permit, license, fee, toll, rate, or assessment for the privilege. He has an absolute, free, and indefeasible right so to use it. It is among the highest duties of the State to provide such highways, and all the centuries of civilization have imposed it.

Now how with the railroad? Its right of way is a public grant from the necessities of the case; but unlike the common highway the land over which it passes is not paid for out of the public treasury, but from the private purse of its owners. The grading, tying, rails, bridges, culverts, depots, warehouses, fences, crossings, rolling-stock, everything, indeed, entering into its construction is never a charge upon the public treasury, but is at private cost. Its construction, improvement, repair, and operation are at private, and not public expense. They are not, and from the very nature and necessities of the business cannot be, common and free, and, therefore, they are not “public highways.” Railroads are a private property affected with a public interest. Chief Justice Waite, in the *Granger* cases decided in 1877, used this language: “Property does become clothed with a public interest when used in a manner to make it of public consequence, and affect the community at large. When, therefore, one devotes his property to a use in which the public has an interest, he in effect grants to the public an interest in that use, and must submit to be controlled by the public for the common good to the extent of the interest he has thus created. He may withdraw his grant by discontinuing the use, but so long as he maintains the use he must submit to the control.”

In this extract the true distinction is defined. To repeat the language of the court, “when one devotes his property to a use in which the public has an interest, he in effect grants to the public an interest in that use.” He does not part with the ownership of his property, but grants the mere right to use it under proper regulations; and the extent of the public interest thus created measures the power of public control. If a railway was a “highway,” and the private property invested in it became the “property of the State” as much as is a “turn-

"pike road or canal," to quote Judge Black, how could the investor "withdraw his grant by discontinuing the use" at his pleasure, as is held by the highest court in the land? The property of the railroad belongs to the corporation, and, therefore, is private property. The right to use the railroad is a public one, and hence the use is of an interest which is public property. Other differences quite as clearly mark the distinction between the railway and the highway. The land on which a railroad is built and for which the company paid its money, is always and everywhere subject to taxation. The grade, ties, rails, bridges, cars, and even the labor that comprise the property of the railroad, is taxed for the support of the State the same as the farm and the factory, the merchandise and the money, of private persons. So, instead of being a public property that is paid for, in construction, operation, and repairs out of the public treasury, it is, in the property sense, a private property which pays its equal proportion of tax into the treasury. If the railroad be a public highway, why is it taxed when no other public highway is taxed? A railroad is assessed its just and equal proportion for the maintenance of the State; the land or the water highway, never.

That the property of a railroad when its franchise expires belongs to the State, we cannot credit. We understand that the land occupied for the right-of-way reverts not to the State, but to the owner of the adjacent land from whom it was purchased. The iron, ties, locomotives, cars, and other property belong to the corporators, or the persons who furnished the money to pay for them. The mere expiration of a franchise cannot work wholesale confiscation of property, unless this was a condition of the original grant. A city may license a hack line to carry passengers and baggage to and from railway stations, hotels, and private houses, limiting and controlling the rates, and for cause may revoke the license, or it may expire by limitation. The city, by the revocation, acquires no rights of property in the horses or carriages of the hackmen, nor their barns, or the grounds on which they stand.

We cannot dismiss this subject more appropriately than by giving an extract from a work of Charles Francis Adams, Jr., published in 1878, entitled, "*Railroads, their Origin and Problems*":

The railroad originated in England, and in England it has, upon the whole, attained its highest present stage of development. The English railroad system and the English experience must, therefore, first be described. In one of the earlier parliamentary debates on the subject of railroads the

Duke of Wellington is reported to have said that in dealing with them it was above all necessary to have in mind the analogy of the "King's highway." The remark was certainly characteristic of the individual and the race. Without any careful analysis to find out whether it was real or apparent only, the analogy was accepted, and upon it was based that whole elaborate system of legislation through and in spite of which in Great Britain and in America the railroad system grew up, and in the meshes of which it is now struggling. In fact, the analogy was essentially a false one. In no respect did the railroad in reality resemble the highway any more than the corporation which owned and operated it resembled the common carrier. The new system was not amenable to the same natural laws which regulated and controlled the operations of the old one, and the more the principles and rules of the law which had grown out of the old system were applied to it, the worse the result became. The acme of the ludicrous in this respect was, however, reached not in England, but in America. In England the truth dawned in time upon the minds of those upon whom the work of legislation devolved. After more than forty years of blundering there at last realized, in 1872, that the railway system was a thing *sui generis*, a vast and intricate formative influence, as well as a material power, the growth of which was to be curiously watched, in the expectation that in due time it would develop some phase which again would call forth a corresponding development in the machinery of government, through which its political and economical relations with the community would be finally established on some rational and permanent basis.

We agree with Mr. Adams that the features of the railway system are exceptional; that it is a development of modern times and not governed by the same principles that ordinarily control highways and public carriers; "that a new policy has been established at the base of "which was the principle of private ownership and management, that "the corporations must assume relations to the government corresponding with the public nature of their functions." If Mr. Black's theory be correct, that the State has no right to authorize a private corporation to take land by condemnation, and that a charter empowering it to do so would be unconstitutional and void, it is time that the organic law was changed to meet conditions that have grown up since its adoption.

As a correct understanding of this fundamental question of property in railways is necessary to a just and equitable public control, this Board has ventured to discuss it at considerable length, believing that its importance is ample justification for the space devoted to it.

WATERING STOCK.

Mr. James F. Wilson, in his address before the Hennepin Canal Convention, at Davenport, in June last, gives this illustration:

A railroad is constructed at a cost of \$10,000,000. It is not only necessary for the company to earn operating expenses, interest on its debt, and proper to declare reasonable dividends to its shareholders, but it must maintain its property and perfect it by such improvements as are calculated to carry it forward to the standard of a first class road. The public, as well as the company, have an interest in having these things done, for the better the road the safer and more satisfactory will be its service. Upon this proper plan the company conducts its affairs for the term of ten years. It has then a superb property, excellent in all its conditions and appointments. Its road-bed is perfect, its bridges of the best character, its equipment unsurpassed. It has reached this standard through the steady growth of ten years' existence. The managers take an account for the ten years and find that for each one they have paid operating expenses, interest on the bonded debt, a reasonable dividend, and expended \$10,000,000 in substantial betterments and improvements.

He goes on to say that they issue new stock for this expenditure and divide it among the stockholders, and that this has cost them nothing; that it is stock-watering, and that there is no justification for it. Mr. Wilson's known abilities, long experience as a railway attorney, and the careful preparation with which he has approached this subject, causes us to hesitate before we question any proposition that he lays down, or his conclusions. That the State has the right to regulate the rates of the roads chartered by it is conceded. If they are oppressive, it becomes a duty. Having failed to do so, it has virtually authorized the roads to fix them. In the case stated by Mr. Wilson, the road might, during the ten years, properly have divided all its earnings and made the improvements with additional capital. Had they done so we think there is no question but that the stock representing the betterments would have belonged to the parties furnishing the money. An improvident or extravagant management might have used this surplus in operating expenses. The wrong is not in dividing what the railroads have earned as much as dividing or issuing new stock for what they have not earned, whenever increased business makes possible dividends upon increased stock.

STEEL RAILS.

The governor of one of the Western States, a strong advocate of a protective tariff, and one who has studied profoundly the industrial questions of the day, in a recent message says:

In view of their greater strength and durability, which lessens the cost of replacement, all the great trunk lines of the country are adopting Bessemer steel rails. The manufacture of this class of rails in the United States is controlled by a combination of not exceeding, I think, ten firms in number. This combination is protected by a high and specific tariff, which prevents the importation of foreign rails to any extent, thereby increasing the cost of the railways of the country. It would be well to instruct our senators and representatives in Congress to examine into this subject with a view of removing by congressional legislation any discrimination that may be found to exist in the tariff on steel rails against the interest of Western producers.

Without venturing into the "field of partisan debate upon the tariff question, which should be studiously avoided by an official board intended to be non-partisan in its thought and work," the facts bearing upon the cost of transportation should be investigated as suggested in the extract from the message above quoted.

During the year 1880 we imported rails enough of fifty-six pounds to the yard to lay 2,483 miles of track. Of this, twenty-six per cent was steel, the balance iron rails. The reason we imported iron rather than steel was, not that iron was so much cheaper than steel in England—for it averaged only \$2.50 a ton cheaper—but because the duty on iron was \$14 per ton, that on steel \$28 per ton, so that iron worth \$2.50 a ton less than steel in England is worth \$16.50 less than the same steel when brought to this country. Considering the great disparity in the life of iron and steel in tracks, it is to be regretted that so large a portion of the new roads built was laid with iron instead of steel because of this difference of duties.

TONNAGE CROSSING THE MISSISSIPPI RIVER FOR YEAR ENDING JUNE 30,
1881.

LOCATION OF BRIDGE.	Tons east bound.	Tons west bound.	Total tons.
McGregor	193,415	121,806	315,219
Dubuque	192,123	90,402	282,525
Sabula	69,212	62,576	131,788
Clinton	737,923	452,092	1,190,015
Davenport	1,037,446	904,857	1,942,303
Burlington	1,540,384	795,252	2,335,636
Keokuk	44,694	56,969	125,735
Total	3,815,197	2,483,952	6,333,221

**TONNAGE CROSSING THE MISSOURI RIVER FOR THE YEAR ENDING JUNE
30, 1881.**

LOCATION OF BRIDGE OR CROSSING.	Tons east bound.	Tons west bound.	Total tons.
Sioux City (Chicago, St. Paul, Milwaukee & Omaha)	6,377	19,263	25,640
Blair (Sioux City & Pacific).....	83,937	63,602	147,539
*Council Bluffs (Union Pacific)	431,551	688,580	1,120,131
Plattsmouth (Chicago, Burlington & Quincy)	237,092	271,138	508,231

* Estimated from data furnished by officers of the Union Pacific Railroad Company.

CLASSIFICATION OF RAILWAYS.

Section 1 of chapter 68, of the acts of the Fifteenth General Assembly, provides that all railroads shall be classified according to the gross amount of their respective earnings within the State, per mile, for the preceding year, these classes being three in number and designated "A," "B," and "C." All roads earning in gross \$4,000 per mile or over shall be placed in class "A." All whose earnings are \$3,000 or over per mile, and under \$4,000, shall be placed in class "B." All whose gross earnings are less than \$3,000 per mile shall be placed in class "C." Section 2 provides that class "A" roads shall be limited to three cents passenger charge per mile, class "B" to three and a half cents per mile, and class "C" to four cents per mile. Section 7 provides that each railway company shall make a return to the Governor in January of each year of its gross receipts on its entire road within the State for the preceding year; and that if the return be found correct by the Executive Council, they shall classify the different railroads as provided in section 1, and the Governor shall thereupon certify to the corporations affected any change to be made in the classification, designating to each the class in which it belongs. Under these provisions the classification takes effect on the fourth day of July following the date of certification. The different railways of the State are now classified as follows:

CLASS "A" RAILROADS.

Burlington, Cedar Rapids & Northern (Pacific Division).

Central Iowa.

Chicago, Burlington & Quincy.

Chicago & Northwestern.

Chicago, Rock Island & Pacific.

Illinois Central (Dubuque & Iowa Falls Division).

Kansas City, St. Joseph & Council Bluffs.

Wabash, St. Louis & Pacific (Council Bluffs & St. Louis Division).

CLASS "B" RAILROADS.

Des Moines & Fort Dodge.

Illinois Central (Iowa Falls & Sioux City Division).

Sioux City & Pacific.

CLASS "C" RAILROADS.

Burlington & Northwestern.

Burlington & Southwestern.

Burlington, Cedar Rapids & Northern (Milwaukee Division).

Burlington, Cedar Rapids & Northern (Muscatine Division).

Burlington, Cedar Rapids & Northern (Iowa City Division).

Burlington, Cedar Rapids & Northern (Iowa Falls Division).

Chicago, Milwaukee & St. Paul.

Crooked Creek.

Dubuque & Dakota.

Iowa Eastern.

Illinois Central (Cedar Falls & Minnesota Division).

Des Moines & Northwestern.

Fort Madison & Northwestern.

Minneapolis & St. Louis.

Chicago, St. Paul, Minneapolis & Omaha.

St. Louis, Keokuk & Northwestern.

Wabash, St. Louis & Pacific (St. Louis, Ottumwa & Cedar Rapids Division).

Wabash, St. Louis & Pacific (Missouri, Iowa & Nebraska Division).

Wabash, St. Louis & Pacific (Clarinda & St. Louis Division).

PETER A. DEY,

M. C. WOODRUFF,

A. R. ANDERSON,

Commissioners.

Attest:

E. G. MORGAN, *Secretary.*

COMPILATION
OF
RAILROAD RETURNS.

TABLE I.
CAPITAL STOCK.

RAILROADS.	Miles.	Paid in.	Per mile.	Issued.	Common.	Preferred.	Amount realized:	Amount held in Iowa.	Number of stock-holders.	Number of stock-holders in Iowa.
Burlington, Cedar Rapids & Northern	552.68	\$ 5,500,000.00	\$ 9,949.70	\$ 5,500,000.00	\$ 5,500,000.00		\$ 5,500,000.00	\$ 9,100.00	761	13
Burlington & Southwestern	142.00									
Central Iowa	190.64	4,324,800.00	22,666.57	4,063,300.00	4,324,800.00		4,324,800.00	16,700.00	894	5
Chicago, Burlington & Quincy	8,170.76	55,692,086.51	17,664.27	55,692,086.51	55,692,086.51		55,692,086.51			
Kansas City, St. Jo. & Council Bluffs	3,959.56	8,205,356.71	10,322.25	8,205,356.71	8,205,356.71		8,205,356.71			
Chicago, Milwaukee & St. Paul	3,766.17	28,354,744.00	7,489.56	28,354,744.00	16,076,261.00	12,279,483.00	93,354,744.00	1,200.00	1,886	2
Chicago & Northwestern	2,290.34	58,563,150.53	25,132.69	58,563,150.53	36,965,305.97	21,702,844.56	58,563,150.53	3,600.00	1,341	3
Chicago, Iowa & Nebraska	81.94	3,915,300.00	47,881.90	3,915,300.00	3,915,300.00		3,915,300.00	242,400.00	423	10
Cedar Rapids & Missouri River	274.01	7,620,000.00	27,810.00	7,620,000.00	7,620,000.00		7,620,000.00	80,800.00	513	26
Des Moines & Minneapolis	68.00	459,207.20	7,917.38	459,207.20	459,207.20		459,207.20	2,900.00	34	26
Maple River	72.91	658,000.00	9,025.00	658,000.00	658,000.00		658,000.00	188,600.00	130	6
Chicago, Rock Island & Pacific	1,090.42	41,960,000.00	38,490.49	41,960,000.00	41,960,000.00		41,960,000.00	138,700.00	1,932	22
Keokuk & Des Moines	162.20	4,125,000.00	25,431.50	4,125,000.00	2,600,400.00	1,524,600.00	4,125,000.00			
St. Paul & Sioux City	605.43	12,560,000.00	20,745.74	12,560,000.00	12,560,000.00		12,560,000.00			
Crooked Creek	8.50	71,500.00	8,411.76	71,500.00	71,500.00		71,500.00	28,000.00	5	2
Des Moines & Fort Dodge	87.20	3,758,280.00	43,096.83	3,758,280.00	3,758,280.00		3,758,280.00	16,060.00	62	3
Des Moines & Dakota	63.20	566,000.00	8,955.69	566,000.00	566,000.00		566,000.00	33,300.00	13	9
Illinois Central										
Cedar Falls & Minnesota	75.53	1,586,500.00	20,991.00	1,586,500.00	1,586,500.00		1,586,500.00		91	
Dubuque & Sioux City	142.70	4,999,300.00	35,000.00	4,999,300.00	4,999,300.00		4,999,300.00	30,200.00	75	8
Iowa Falls & Sioux City	159.69	4,625,000.00	25,178.00	4,625,000.00	4,625,000.00		4,625,000.00	47,900.00	285	12
Minneapolis & St. Louis										
Sioux City & Pacific	107.42	2,068,400.00	19,255.26	2,068,400.00	2,068,400.00		2,068,400.00	31,500.00	86	11
St. Louis, Keokuk & Northwestern										
Union Pacific										
Wabash, St. Louis & Pacific	1,491.68	43,651,800.00	29,270.22	43,651,800.00	22,064,800.00	21,587,000.00	43,651,800.00		862	
NARROW-GAUGE ROADS.										
Burlington & Northwestern	38.37	143,143.91	3,764.60	143,143.91	143,143.91		143,143.91	143,143.91		
Des Moines & Northwestern	28.50	242,400.00	8,506.26	242,400.00	242,400.00		242,400.00	242,400.00	80	30
Ft. Madison & Northwestern	12.00	40,000.00	3,333.33	40,000.00	40,000.00		40,000.00	40,000.00		
Iowa Eastern	14.00	18,000.00	3,600.00	18,000.00	18,000.00		18,000.00	18,000.00	9	
Cedar Rapids & Marion	5.00									
Total	115,076.80	288,713,878.86	19,149.54	288,472,378.86	221,419,981.30	57,093,977.66	288,713,878.86	1,298,493.91	9,741	198

TABLE II.
DEBT.

RAILROADS.	Miles.	Funded debt.	Unfunded debt.	Total debt.	Debt per mile.	Stock and debt.	Stock and debt per mile.
Burlington, Cedar Rapids & Northern	552.68	\$ 8,059,000.00	\$ 405,387.18	\$ 8,464,387.18	\$15.315.17	\$13,964,387.18	\$25,364.87
Burlington & Southwestern	142.00	.....	.....	.....	.....	.....	.....
Central Iowa	190.64	3,700,000.00	.....	3,700,000.00	19,408.30	8,024,800.00	41,476.87
Chicago, Burlington & Quincy	3,170.76	50,852,225.00	.....	50,852,225.00	16,037.86	106,544,321.51	33,692.14
Kansas City, St. Jo. & Council Bluffs	309.56	8,307,474.51	.....	8,307,474.51	26,896.39	11,512,331.22	37,168.54
Chicago, Milwaukee & St. Paul	3,786.17	74,615,000.00	.....	74,615,000.00	19,706.98	102,069,744.00	27,196.54
Chicago and Northwestern	2,920.34	57,471,000.00	5,600,736.18	63,071,736.18	27,182.11	131,639,886.71	52,315.00
Chicago, Iowa & Nebraska	81.84	457,500.00	.....	470,665.37	5,761.07	4,386,865.97	53,602.97
Cedar Rapids & Missouri River	274.01	3,614,000.00	108,840.79	3,722,840.79	13,586.51	11,342,840.79	41,496.61
Des Moines & Minneapolis	68.00	406,000.00	.....	406,000.00	7,000.00	865,207.30	14,917.36
Maple River	72.91	521,500.00	69,441.60	590,941.60	8,105.08	1,248,941.60	17,130.08
Chicago, Rock Island & Pacific	1,090.42	17,500,000.00	.....	17,500,000.00	16,408.29	69,460,000.00	54,889.08
Keokuk & Des Moines	162.20	2,750,000.00	.....	2,750,000.00	16,954.50	6,875,000.00	42,386.00
St. Paul & Sioux City	606.43	6,409,802.00	661,011.96	7,070,811.96	11,678.94	19,630,811.96	32,433.48
Crooked Creek	8.50	.....	20,000.00	20,000.00	2,392.94	91,500.00	10,764.70
Des Moines & Ft. Dodge	87.20	2,350,000.00	.....	2,350,000.00	26,549.54	6,108,380.00	70,048.17
Dubuque & Dakota	63.20	622,000.00	63,294.39	685,294.39	10,842.30	1,251,234.39	19,797.99
Dubuque & Dakota	.....	.....	.....	.....	.....	.....	.....
Illinois Central	75.68	1,587,000.00	.....	1,587,000.00	20,997.62	3,173,500.00	41,988.63
Cedar Falls & Minnesota	142.70	881,500.00	.....	881,500.00	6,177.30	5,880,800.00	41,177.30
Dubuque & Sioux City	183.69	2,947,500.00	143,357.32	3,090,857.32	16,826.49	7,715,857.32	42,004.49
Iowa Falls & Sioux City	.....	.....	.....	.....	.....	.....	.....
Minneapolis & St. Louis	107.42	8,256,320.00	1,801,064.31	5,057,384.31	47,080.47	7,125,784.31	66,335.78
Sioux City & Pacific	.....	.....	.....	.....	.....	.....	.....
St. Louis, Keokuk & Northwestern	.....	.....	.....	.....	.....	.....	.....
Union Pacific	1,491.68	49,405,858.27	2,765,700.55	52,171,558.82	34,974.37	95,823,358.82	64,244.59
Wabash, St. Louis & Pacific	.....	.....	.....	.....	.....	.....	.....
NARROW-GAUGE ROADS.							
Burlington & Northwestern	38.37	220,000.00	.....	220,000.00	5,730.78	363,143.91	9,487.38
Des Moines & Northwestern	28.50	150,000.00	32,468.35	182,468.35	6,402.40	424,968.35	14,907.66
Ft. Madison & Northwestern	12.00	.....	.....	.....	.....	40,000.00	3,333.33
Iowa Eastern	16.00	.....	.....	.....	.....	.....	.....
Cedar Rapids & Marion	5.00	8,400.00	.....	8,400.00	1,680.00	26,400.00	5,280.00
Total	15,076.80	396,102,077.78	11,674,408.60	307,776,486.38	20,413.91	596,490,956.24	39,663.45

TABLE III.

COMPARATIVE TABLE OF CAPITAL STOCK AND DEBT FOR THE YEARS ENDING JUNE 30,
1878, 1879, 1880, AND 1881.

RAILROADS.	CAPITAL STOCK.				DEBT.				Rate of interest on indebtedness.
	1878.	1879.	1880.	1881.	1878.	1879.	1880.	1881.	
Burlington, Cedar Rapids & N. W.	\$ 5,600,000.00	\$ 5,600,000.00	\$ 5,600,000.00	\$ 5,500,000.00	\$ 5,797,392.10	\$ 5,500,000.00	\$ 7,274,413.54	\$ 8,464,867.18	5, 6, 7
Burlington & Southwestern.	1,785,700.00	1,785,700.00	1,785,000.00	1,324,800.00	3,688,000.00	3,688,000.00	3,687,683.00	3,700,000.00	5, 6, 7
Central Iowa	5,071,068.00	5,071,068.00	5,071,068.00	4,806,644.99	4,806,644.99	4,806,644.99	4,806,644.99	50,862,225.00	4, 5, 6, 7, 8
Chicago, Burlington & Quincy	27,728,916.51	30,992,846.57	62,203,076.51	58,692,096.51	29,684,938.00	28,765,735.00	29,073,625.00	8,307,474.51	5, 6, 7, 8
Kansas City, St. J. & C. B.	2,789,413.66	2,789,413.66	2,789,365.71	2,820,566.71	84,068,128.72	83,491,230.78	7,469,474.51	74,816,000.00	5, 6, 7, 8
Chicago, Milwaukee & St. P.	38,624,445.60	40,280,745.90	36,449,784.00	29,595,144.00	84,068,128.72	84,068,128.72	49,860,071.13	63,071,736.18	5, 6, 7, 8
Chicago & Northwestern.	38,624,445.60	38,624,445.60	38,624,445.60	39,916,200.00	39,916,200.00	39,916,200.00	41,892,248.29	41,892,248.29	5, 6, 7, 8
Chicago, Iowa & Nebraska	3,916,200.00	3,916,200.00	3,916,200.00	3,916,200.00	3,916,200.00	3,916,200.00	3,916,200.00	3,916,200.00	5, 6, 7, 8
Cedar Rapids & Missouri R.	7,920,000.00	7,920,000.00	7,920,000.00	7,920,000.00	7,920,000.00	7,920,000.00	7,920,000.00	7,920,000.00	5, 6, 7, 8
Des Moines & Minneapolis.	165,190.29	165,190.29	165,190.29	165,190.29	165,190.29	165,190.29	165,190.29	165,190.29	5, 6, 7, 8
Maple River.	688,000.00	688,000.00	688,000.00	688,000.00	688,000.00	688,000.00	688,000.00	688,000.00	5, 6, 7, 8
Chicago, Rock Island & Pac.	29,436,200.00	30,235,200.00	46,086,000.00	41,960,000.00	18,085,274.96	17,760,000.00	17,760,000.00	17,760,000.00	5, 6, 7, 8
Keokuk & Des Moines	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00	5, 6, 7, 8
St. Paul & Sioux City	71,600.00	71,600.00	71,600.00	71,600.00	71,600.00	71,600.00	71,600.00	71,600.00	5, 6, 7, 8
Crooked Creek	4,000,000.00	1,845,100.00	1,845,100.00	3,785,280.00	2,178,000.00	2,210,700.00	2,210,700.00	2,350,000.00	6
Des Moines & Ft. Dodge.	.....	.....	.....	.....	.....	.....	.....	.....	6
Dubuque & Dakota.	.....	.....	.....	.....	.....	.....	.....	.....	6
Illinois central	1,686,600.00	1,686,600.00	1,686,600.00	1,586,500.00	1,586,500.00	1,586,500.00	1,586,500.00	1,586,500.00	7
Cedar Falls & Minnesota	4,999,800.62	4,999,800.62	4,999,800.62	4,999,800.62	4,999,800.62	4,999,800.62	4,999,800.62	4,999,800.62	7
Dubuque & Sioux City	4,625,000.00	4,625,000.00	4,625,000.00	4,625,000.00	4,625,000.00	4,625,000.00	4,625,000.00	4,625,000.00	7
Iowa Falls & Sioux City	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	7
Minneapolis & St. Louis.	2,068,400.00	2,068,400.00	2,068,400.00	2,068,400.00	4,406,679.77	4,406,679.77	4,406,679.77	4,406,679.77	6
Sioux City & Pacific.	.....	.....	.....	.....	.....	.....	.....	.....	6
St. Louis, Keokuk & Northw.	.....	.....	.....	.....	.....	.....	.....	.....	6
Union Pacific	1,460,075.00	1,460,075.00	42,448,700.00	42,651,800.00	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00	7
Wabash, St. Louis & Pacific.	.....	.....	.....	.....	.....	.....	.....	.....	7
Narrow-gauge roads.	136,442.43	136,442.43	136,442.43	136,442.43	60,000.00	60,000.00	60,000.00	60,000.00	7, 8
Burlington & Northwestern.	.....	.....	.....	.....	.....	.....	.....	.....	7
Des Moines & Northwestern.	.....	.....	.....	.....	.....	.....	.....	.....	7
Ft. Madison & Northwestern.	.....	.....	.....	.....	.....	.....	.....	.....	7
Iowa Eastern.	.....	.....	.....	.....	.....	.....	.....	.....	7
Cedar Rapids & Marion	.....	.....	.....	.....	.....	.....	.....	.....	8
Total	188,496,642.54	186,614,375.77	364,492,964.21	268,713,678.96	160,640,909.92	162,966,866.42	228,733,894.39	307,776,484.38	

TABLE IV.

COST.

RAILROADS.	Miles.	Road.	Road per mile.	Equipment.	Equipment per mile.	Total of road and equipment.	Total per mile.	Proportion for Iowa.
Burlington, Cedar Rapids & Northern	562.68	\$ 12,389,062.92	\$ 23,267.41	\$ 1,610,971.72	\$ 3,045.14	\$ 13,956,034.64	\$ 26,292.55	\$ 13,657,602.67
Burlington & Southwestern	142.00	.....	.....	.....	.....	.....	.....	.....
Central Iowa	180.64	.....	.....	.....	.....	.....	.....	.....
Chicago, Burlington & Quincy	3,170.76	108,544,331.61	33,602.14	.....	.....	8,074,900.00	41,044.37	8,074,900.00
Kansas City St. Jo. & Council Bluffs	309.58	10,694,686.67	33,907.17	1,367,263.19	4,343.76	108,544,331.61	33,602.14	7,145,490.68
Chicago, Milwaukee & St. Paul	8,768.17	.....	.....	.....	.....	11,981,869.98	36,260.93	9,298,226.13
Chicago & North	2,380.34	.....	.....	.....	.....	107,483,573.10	53,173.97	6,867,709.91
Chicago, Iowa & Nebraska	81.94	4,662,122.50	57,000.00	.....	.....	128,380,267.08	53,173.97	10,416,163.14
Cedar Rapids & Minneapolis	274.01	11,432,210.86	41,731.87	.....	.....	4,662,122.50	57,000.00	4,662,122.50
Des Moines & Mississippi	78.00	.....	.....	.....	.....	11,432,210.86	41,731.87	11,432,210.86
Des Moines & Northwestern	79.91	1,131,557.51	15,392.48	.....	.....	1,926,228.98	14,246.41	1,926,228.98
Chicago, Rock Island & Pacific	1,090.43	49,432,092.59	45,353.07	6,702,263.45	4,960.53	55,134,356.04	51,479.59	37,610,931.81
St. Paul & Sioux City	605.43	17,765,807.80	29,337.75	1,063,267.18	1,649.57	18,794,194.48	30,977.32	2,833,985.71
Overland Creek	8.50	91,500.00	10,764.70	.....	.....	91,500.00	10,764.70	91,500.00
Des Moines & Ft. Dodge	87.20	.....	.....	.....	.....	5,400,000.00	63,073.40	5,400,000.00
Des Moines & Dakota	63.20	1,202,573.00	19,032.80	34,894.35	552.12	1,237,767.35	19,584.92	1,237,767.35
Illinois Central	75.53	3,173,500.00	40,388.00	.....	.....	3,173,500.00	40,388.00	3,173,500.00
Cedar Falls & Minnesota	142.70	5,880,800.00	41,210.93	.....	.....	5,880,800.00	41,210.93	5,880,800.00
Dubuque & Sioux City	183.69	7,585,000.00	41,292.40	.....	.....	7,585,000.00	41,292.40	7,585,000.00
Townsend & Sioux City	107.42	.....	.....	.....	.....	5,397,226.15	60,244.15	399,042.08
St. Louis, Keokuk & Northwestern	1,491.63	.....	.....	.....	.....	5,397,226.15	60,244.15	4,960,486.38
Union Pacific .....	.....	.....	.....	.....	.....	.....	.....	.....
Wabash, St. Louis & Pacific .....	.....	.....	.....	.....	.....	83,919,076.66	36,701.47	10,272,600.00
Burlington & Northwestern	38.57	323,983.50	8,440.54	53,323.93	1,520.04	382,187.43	9,960.58	382,187.43
Des Moines & Northwestern	28.50	407,613.72	14,322.24	84,329.53	1,222.09	492,443.55	16,594.34	492,443.55
Fort Madison & Northwestern	19.00	.....	.....	.....	.....	40,000.00	3,533.33	40,000.00
Iowa Western	16.00	.....	.....	.....	.....	.....	.....	.....
Cedar Rapids & Marion	5.00	26,945.46	5,369.09	6,367.81	1,391.66	33,963.27	6,780.66	33,963.27
Total	14,924.60	292,573,977.04	15,583.26	10,949,801.46	727.00	587,994,978.74	39,397.70	212,884,993.03

TABLE V.
EARNINGS.

RAILROADS.	PASSENGER DEPARTMENT.			FREIGHT DEPARTMENT.			Total earnings.	Proportion for Iowa.	Earnings per mile of road operated.
	Passengers.	Express, etc.	Mails.	Total.	Per train mile.	Freight.			
Burlington, Cedar Rapids & Northern	\$ 367,785.31	15,191.88	\$ 30,179.64	\$ 413,156.83	.91	\$ 1,650,811.43	1.85	\$ 4,200.00	\$2,068,168.23
Burlington, Southwestern	49,764.09	5,493.80	8,888.76	64,146.65	.57	202,086.10	.99	665.35	267,798.70
Central Iowa	204,815.40	9,410.33	14,215.84	228,441.57	1.14	681,197.95	1.81	28,542.77	938,182.29
Chicago, Burlington & Quincy	1,119,399.17	61,128.15	82,440.94	1,262,968.26	1.33	4,845,801.55	1.59	46,315.56	6,155,085.37
Kansas City, St. Jo & Council Bluffs	3,449,089.75	21,090.39	34,546.83	3,504,726.47	1.07	996,814.37	2.12	58,285.08	1,559,825.92
Chicago & Northwestern	3,334,680.00	402,811.40	279,193.90	4,016,585.90	1.41	10,412,926.41	1.69	327,243.10	14,757,455.41
Chicago & Northwestern	4,198,342.12	315,122.69	324,352.49	4,837,817.30	1.43	14,978,712.05	2.02	152,806.07	19,969,335.42
Chicago, Rock Island & Pacific	2,427,895.78	241,729.18	188,913.96	2,858,538.92	1.61	9,010,459.89	1.68	874,975.09	12,743,973.90
*Chicago, St. Paul, Minneapolis & Omaha	109,409.35	4,969.74	6,288.67	120,687.76	1.88	283,873.93	1.37	2,466.39	407,028.08
*St. Paul & Sioux City	273,954.40	21,093.06	27,534.17	322,581.63	1.21	945,771.33	1.40	61,339.40	1,380,292.36
Crooked Creek	375.85		363.37	739.22		8,930.41		9,669.63	1,137.60
Des Moines & Ft. Dodge	79,150.33	3,212.00	4,944.49	87,306.82	1.18	288,068.18	2.69	345,365.00	345,365.00
Dubuque & Dakota	8,699.71	474.12		9,173.83		58,286.38		58,286.38	925.18
Illinois Central	459,926.68	22,743.83	35,965.29	518,635.80	1.60	1,221,544.90	1.59	18,866.12	1,759,046.82
Minneapolis & St. Louis								28,249.42	628,236.14
Sioux City & Pacific	140,387.81	8,291.16	16,858.34	165,537.31	1.07	434,448.91	2.16	144,234.46	13,441,104.78
St. Louis, Keokuk & Northwestern	2,506,037.71	341,968.67	264,806.95	3,112,313.33				1,452,333.60	5,218.59
Wabash, St. Louis & Pacific								70,169.18	1,828.49
NARROW-GAUGE ROADS.								45,446.17	1,894.60
Burlington & Northwestern	12,462.86	632.71	1,677.64	14,663.11		55,495.07		17,388.57	441.46
Des Moines & Northwestern	9,547.73	488.53	1,894.33	11,894.39	.45	33,551.78	1.29	1,063.16	10,078.91
Ft. Madison & Northwestern	4,415.00	178.06	246.77	4,839.83		6,483.04		10,078.91	2,015.78
Iowa Eastern	187.19	102.73	437.09	727.01		9,630.53		1,750,419.17	76,583,960.91
Cedar Rapids & Marion	10,078.91			10,078.91				28,452,181.91	5,083.73
Total	15,706,336.30	1,476,042.40	1,393,215.64	18,565,594.34		56,306,944.40			

* For one month.

+ For eleven months.

TABLE VI.
OPERATING EXPENSES.

RAILROADS.	Miles operated.	Maintenance of way.	Motive power and cars.	Conducting transportation.	General expenses.	Total.	Per mile of road.	Per train mile.	Proportion for Iowa.
Burlington, Cedar Rapids & Northern.....	563.70	\$ 579,314.06	\$ 186,940.86	\$ 438,754.73	\$ 287,923.78	\$ 1,485,983.43	2,600.70	188.80	\$ 1,431,959.04
Burlington & Southwestern.....	181.00	114,010.73	36,730.72	84,908.55	38,692.72	274,942.70	1,514.30	1.35	174,144.12
Central Iowa.....	230.86	354,321.98	121,617.59	206,942.67	118,862.85	700,134.49	3,035.88	1.37	807,194.49
Chicago, Burlington & Quincy.....	745.98	862,046.55	565,263.91	1,496,098.55	406,514.11	3,319,912.69	4,442.16	3.01	3,319,912.69
Kansas City, St. Jo. & Council Bluffs.....	312.46	361,856.34	134,441.45	430,598.38	174,822.25	1,101,247.69	3,492.14	1.94	286,708.18
Chicago, Milwaukee & St. Paul.....	8,786.17	2,295,175.49	1,414,163.56	4,268,417.12	1,575,080.22	9,303,786.29	2,446.63	1.03	1,763,814.78
Chicago & Northwestern.....	2,807.85	2,945,465.38	1,393,312.81	5,452,223.83	874,901.52	10,641,466.54	3,788.02	1.88	2,588,204.01
Chicago, Rock Island & Pacific.....	1,383.88	1,389,804.62	942,605.89	3,099,064.69	964,278.72	6,366,873.83	4,542.11	1.01	3,806,069.49
*Chicago, St. Paul, Minneapolis & Omaha.....	964.88	96,892.49	36,724.24	106,120.77	35,186.04	274,960.14	287.92	1.18	173,927.31
St. Paul & Sioux City.....	629.43	312,260.95	150,151.77	473,673.26	173,199.13	1,109,286.11	1,762.36	1.00	28,414.82
Crooked Creek.....	8.50	5,859.05	490.00	3,584.25	2,907.50	12,750.80	1,500.10	1.60	12,750.80
Des Moines & Ft. Dodge.....	87.20	122,504.81	48,781.26	55,086.03	28,973.32	235,406.43	2,687.70	1.60	285,406.43
Dubuque & Dakota.....	63.20	19,081.47	2,560.47	15,669.99	7,866.78	45,236.71	718.80	1.30	45,236.71
Illinois Central.....	402.16	300,041.05	125,070.05	429,954.71	166,748.80	1,021,844.61	2,540.89	1.30	1,021,844.61
Minneapolis & St. Louis.....	264.13	164,579.08	42,605.18	165,924.52	151,686.11	494,386.19	2,072.28	1.39	192,118.06
St. Louis, Keokuk & Northwestern.....	2,568.88	2,383,103.74	1,396,894.35	4,102,306.03	1,537,183.98	9,419,490.10	3,203.09	.....	891,438.55
Wabash, St. Louis & Pacific.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NARROW-GAUGE ROADS.									
Burlington & Northwestern.....	52.50	9,810.51	5,936.93	17,564.61	7,063.46	39,965.81	1,041.59	1.68	39,965.81
Des Moines & Northwestern.....	28.50	10,186.57	1,780.68	11,506.79	5,125.38	28,699.42	1,033.48	1.09	28,699.42
Ft. Madison & Northwestern.....	12.00	1,852.35	525.67	2,792.76	2,610.96	7,881.74	664.31	.....	7,881.74
Iowa Eastern.....	16.00	2,775.84	3,423.65	2,204.11	4,135.64	12,539.24	783.70	.....	12,539.24
Cedar Rapids & Marion.....	5.00	2,403.70	1,317.01	2,410.72	1,931.75	8,063.18	1,612.64	.....	8,063.18
Total.....	15,064.25	12,326,243.06	6,580,957.05	20,963,900.35	6,313,874.42	46,084,983.88	3,069.23	.....	16,788,404.59

* For one month.

† For eleven months.

TABLE VII.
SUBDIVISION OF EXPENSES IN OPERATING ROADS.

RAILROADS.	General superin- tendence.	Legal expenses.	Insurance.	Stationery, blanks, tickets, etc.	Advertising and for- eign agencies.	Miscellaneous and contingent.	Total taxes paid.	Repairs of roadway and track.	Repairs and renew- als of bridges and culverts.	Repairs and renew- als of buildings.	Repairs and renew- als of fences, road-crossings, etc.
Burlington, Cedar Rapids & Northern.	\$ 3,543.81	\$ 3,888.63	\$ 2,453.96	\$ 12,263.68	\$ 10,058.69	\$ 60,036.17	\$ 35,520.45	\$ 186,329.03	\$ 54,720.42	\$ 14,699.35	\$ 7,889.87
Burlington & Southwestern.	7,960.00	6,906.37				2,264.44	9,461.91	26,877.68	29,092.94	2,339.86	11,579.84
Central Iowa.	23,649.73	6,003.92	1,792.57	4,694.01	5,776.69	68,287.28	15,686.15	78,365.23	16,287.24	5,419.80	6,961.83
Chicago, Burlington & Quincy	169,574.45	20,912.41	273.68	39,126.11	55,163.18	8,010.58	323,895.06	635,866.69	175,830.84	34,774.01	15,575.01
Kansas City, St. Jo. & Council Bluffs	63,982.74			13,262.77	103,004.34	13,368.21	40,000.00	168,316.95	13,657.68	13,321.46	9,836.83
Chicago, Milwaukee & St. Paul.	269,778.15	55,690.37	29,598.27	67,405.86	130,004.34	240,294.01	428,759.05	1,869,511.25	206,323.84	196,097.07	57,248.83
Chicago & Northwestern.	111,920.30	3,533.19	170.00	170.00	130,431.05	121,215.72	419,625.40	1,253,935.04	459,411.46	419,689.30	108,411.14
Chicago, Rock Island & Pacific	180,763.89	35,844.43	1,500.00	56,965.54	201,347.01	137,837.54	269,815.70	873,581.87	213,755.28	125,553.17	40,171.69
*Chicago, St. Paul, Minneapolis & Omaha.	10,483.66		1,681.73	11,340.45	3,504.75	20,290.40	35,413.54	139,128.89	29,066.55	18,583.87	5,163.32
Crooked Creek.	1,920.00	150.00		65.80		36.20	338.50	4,474.75	250.00	50.00	
Des Moines & Ft. Dodge.	12,888.71	402.27	410.33	2,114.36		134.30	7,486.05	35,378.28	8,736.19	6,700.22	2,032.81
Dubuque & Dakota.	3,465.30	21.75		295.47		760.50	3,403.76	8,891.60	1,038.14	265.27	1.25
Illinois Central.	49,438.82	15,760.57	4,383.37		12,555.70	24,655.14	69,935.70	180,802.15	12,359.59	26,341.60	7,151.94
Minneapolis & St. Louis.											
St. Louis & Pacific.	26,993.98	986.41	1,470.00	5,439.00	502.56	72,973.79	23,370.37	67,722.30	21,489.00	14,750.75	1,187.95
St. Louis, Keokuk & Northwestern.											
Wabash, St. Louis & Pacific.	427,750.77	83,806.17	16,068.33	154,339.35	220,319.54	325,629.32	306,300.00	1,354,387.34	283,038.36	179,673.11	75,980.69
NARROW-GAUGE ROADS.											
Burlington & Northwestern.	3,119.28	369.62	75.00	735.10	1,968.06	1,968.06	815.40	9,373.43	75.75	361.63	
Des Moines & Northwestern.	2,456.15	19.50			114.88	1,731.65	600.00	9,060.32	906.03	225.52	2.30
Ft. Madison & Northwestern.	2,500.00			180.96				1,832.35			
Iowa Eastern.	1,683.33	20.00		63.81		868.05	1,486.45	1,366.99			
Cedar Rapids & Marion.	1,889.47	680.00		36.65		349.27	6.38	1,366.99	460.82	8.80	
Total.	1,460,156.67	355,435.61	60,608.10	893,593.75	1,438,887.51	1,062,469.26	2,081,079.52	6,920,066.21	1,839,146.18	1,069,844.73	244,895.14

*For one month only.
†For eleven months only.

TABLE NO. VII—CONTINUED.

RAILROADS.

	Renovals of rails.	Renovals of ties.	Repairs of locomotives.	Repairs of passenger cars and baggage.	Repairs of freight cars.	Repairs and renewals of tools and machinery.	Passenger train supplies.	Freight train supplies.	Station supplies.	Fuel for locomotives.	Oil, waste, etc.
Burlington, Cedar Rapids & Northern.....	\$ 257,721.64	\$ 58,603.65	\$ 101,883.38	\$ 15,494.07	\$ 78,083.41	\$ 89,958.30	\$ 1,931.81	\$ 7,980.75	\$ 3,557.78	\$ 114,906.59	\$ 15,449.87
Burlington & Southwestern.....	83,317.96	10,902.86	20,857.15		17,433.55					13,491.87	3,437.79
Central Iowa.....	222,867.13	23,400.66	25,949.83		57,043.98			4,586.40	5,328.41	60,697.01	6,749.41
Chicago, Burlington & Quincy.....			25,949.83		301,163.68					862,034.23	54,158.44
Kansas City, St. Jo. & Council Bluffs.....	118,062.27	36,370.40	51,538.49	27,638.92	65,744.04					68,083.85	
Chicago, Milwaukee & St. Paul.....	412,475.41	197,143.03	594,733.00	92,367.65	65,744.04		39,498.25	64,976.60	153,441.26	1,950,702.16	126,290.52
Chicago & Northwestern.....	320,528.32	185,119.07	549,398.05	131,841.45	538,994.70		37,687.08	97,101.83	177,677.70	1,240,383.83	127,138.01
Chicago, Rock Island & Pacific.....	19,565.32	18,459.27	34,753.41	151,641.42	445,732.74		23,801.59	41,890.37	59,836.62	642,882.25	56,594.58
* Chicago, St. Paul, Minneapolis & Omaha.....	110,769.37	8,993.35	10,672.69	8,411.66	20,770.48	2,808.34		1,041.44	2,849.28	35,805.45	9,087.65
St. Paul & Sioux City.....			56,516.69	88,067.46	85,627.62	14,469.12		6,873.35	21,301.45	180,280.22	11,883.29
Great Central.....		1,524.30	485.50		26.00			845.00	50.00		186.50
Des Moines & Ft. Dodge.....	52,881.66	14,847.65	19,564.58	12,974.38	16,242.38		191.14	191.14	892.00	10,488.65	2,362.67
St. Louis & North-western.....	44,890.27	29,496.47	724.26	686.70	1,369.79		931.41	960.05	291.41	8,794.11	403.44
St. Louis, Keokuk & North-western.....			56,537.51	21,990.16	46,652.58		9,779.82	12,690.19	29,492.11	102,582.22	5,772.22
St. Louis, Keokuk & North-western.....	59,429.08		22,583.64	6,368.55	13,562.79		4,254.75		4,014.98	45,292.84	3,588.12
Wabash, St. Louis & Pacific.....	254,563.52	263,731.72	608,761.12	229,943.94	563,169.29		36,440.25	77,365.43	60,315.87	803,464.24	142,868.00
Narrow-gauge roads.											
Burlington & Northwestern.....			2,546.17		2,980.76					4,749.60	513.20
Des Moines & Northwestern.....			802.13		873.56				128.34	2,131.88	419.57
St. Louis & North-western.....			835.67		600.00					390.69	40.05
Iowa Eastern.....		936.38	3,011.69	200.01						387.80	161.44
Cedar Rapids & Marion.....				1,504.01	212.06	13.00				746.66	96.00
Total.....	1,889,699.05	895,686.29	2,844,770.09	899,367.63	2,925,901.77	118,891.86	145,550.69	245,057.95	568,077.26	4,926,888.91	556,016.00

*For one month only.

†For eleven months only.

‡Expenses not enumerated.

TABLE VII—CONTINUED.

RAILROADS.	Water supply.	Locomotive service, salaries, and wages.	Passenger train salaries, and wages.	Freight train serv- ice, salaries, and wages.	Agents and station service, salaries, and wages.	Telegraph expenses.	Car hire paid over amount received.	Rent of track.	Loss and damage to freight and bag- gage.	Loss and damage to property and cat- tle, including loss by fire.	Injury to persons.
Burlington, Cedar Rapids & Northern	\$ 11,404.85	\$ 81,351.43	\$ 15,502.86	\$ 67,149.56	\$ 66,941.06	\$ 14,980.09	\$ 9,774.24	\$ 41,697.29	\$ 3,586.02	\$ 13,885.77	\$ 8,438.45
Burlington & Southwestern	7,359.81	...	...	31,211.32	11,977.54	...	7,817.34	6,000.00	1,602.63	7,650.13	530.42
Central Iowa	3,559.33	51,615.79	...	41,850.79	38,696.58	5,546.14	...	...	1,957.80	1,557.38	3,637.52
Chicago, Burlington & Quincy	82,195.67	397,845.18	...	312,661.95	221,455.69	88,444.45	2,478.49	...	7,682.52	40,144.19	...
Kansas City, St. Jo. & Council Bluffs	12,009.36	88,602.43	...	72,759.17	145,357.71	11,919.47	7,908.07	33,816.14	1,288.01	14,510.99	6,933.49
Chicago, Milwaukee & St. Paul	5,528.47	876,591.99	...	609,837.31	1,268,411.67	...	5,780.67	...	20,079.56	28,754.40	71,708.54
Chicago & Northwestern	70,507.05	1,069,224.80	168,420.00	489,982.33	1,859,969.30	17,153.14	80,345.25	3,695,648.16	54,643.35	16,084.11	100,915.53
Chicago, Rock Island & Pacific	...	614,399.19	172,892.00	264,730.84	704,415.34	105,368.54	411,807.07	2,350.00	24,430.88	47,664.46	40,396.61
*Chicago, St. Paul, Minneapolis & Omaha	...	19,356.39	...	14,193.80	24,982.55	...	2,810.56	...	284.64	3,263.27	525.23
+ St. Paul & Sioux City	...	93,921.25	...	70,256.52	84,419.39	...	...	14,850.00	1,125.67	6,074.12	3,408.89
Crooked Creek	225.00	1,455.00	...	750.00	...	38.00	57.50	...	35.70	...	...
Des Moines & Ft. Dodge	1,080.11	13,755.86	2,488.05	7,464.15	14,598.02	153.09	...	5,636.39	257.76	1,022.49	180.90
Dubuque & Dakota	25.45	2,789.46	...	2,502.00	5,100.00	35.30	...	477.40	635.57	...	...
Illinois Central	13,291.84	88,857.33	24,394.07	49,883.09	68,985.37	15,116.77	6,895.40	602,863.12	1,951.87	6,411.02	4,031.49
Minneapolis & St. Louis	...	...	...	...	...	...	5,656.71	46,107.45	607.35	4,189.93	4,717.85
St. Louis & Pacific	...	92,576.38	...	28,823.54	26,532.01	5,155.15	...	...	...	...	...
St. Louis, Keokuk & Northwestern	...	952,383.05	209,930.22	664,098.86	670,185.45	175,686.77	...	444,340.30	88,997.73	71,051.68	84,721.20
Wabash, St. Louis & Pacific	94,422.68	...	...	...	...	...	...	...	...	...	...
NARROW-GAUGE ROADS.	...	...	...	...	...	...	...	...	...	...	...
Burlington & Northwestern	399.75	4,234.18	...	3,743.86	3,094.23	...	...	4,200.00	72.61	722.18	35.00
Des Moines & Northwestern	11.02	2,783.14	...	1,654.89	3,021.02	369.69	...	...	137.34	...	...
Ft. Madison & Northwestern	...	1,442.02	...	...	300.00	...	...	...	...	36.00	...
Iowa Eastern	4.30	597.50	...	287.07	880.00	...	...	...	...	21.20	...
Cedar Rapids & Marion	40.00	1,803.86	...	...	...	...	...	...	...	...	...
Total	252,136.29	4,365,742.03	699,567.20	2,733,088.15	5,199,814.54	438,554.60	319,974.91	5,319,419.23	178,511.84	271,624.89	330,151.83

* For one month only.

TABLE VIII.
OPERATING EXPENSES COMPARED WITH EARNINGS.

RAILROADS.	OPERATING EXPENSES.				EARNINGS.			DIFFERENCE.		Percentage of expenses to earnings.	Percentage of net earnings to capital stock and debt.	Percentage of net earnings to cost of road and equipment.
	Miles.	Total.	Per mile of road.	Per train mile.	Total.	Per mile of road.	Per train mile.	Earnings above expenses.	Expenses above earnings.			
Burlington, Cedar Rapids & Northern	583.70	\$ 1,455,933.43	\$ 2,490.70	88.40	\$ 2,083,163.23	\$ 3,564.43	1.53	\$ 402,231.80	\$ 6,444.02	70.83	1.72	1.72
Burlington & Southwestern	181.00	274,242.72	1,514.90	135.90	267,798.70	1,478.97	1.21	138,047.80	86.26	102.40	1.72	1.72
Central Iowa	235.96	804,134.49	3,405.88	137.40	838,182.24	3,552.84	1.61	2,835,172.78	98.48	86.26	1.72	1.72
Chicago, Burlington & Quincy	312.48	8,819,912.49	28,242.16	91.70	6,155,635.37	19,696.36	1.63	4,984,578.50	70.80	90.48	3.80	3.80
Kansas City, St. Jo. & Council Bluffs	812.46	1,101,247.43	1,342.14	1.04	1,559,935.97	1,906.36	1.63	5,401,689.02	61.20	80.40	3.80	3.80
Chicago, Milwaukee & St. Paul	3,766.17	9,365,785.39	2,461.63	1.08	14,757,435.41	3,918.37	1.51	9,827,841.58	53.20	90.40	7.56	7.56
Chicago & Northwestern	1,407.80	10,641,483.54	7,468.63	1.08	19,969,335.43	14,183.13	1.33	4,721,124.98	67.96	83.87	9.90	9.90
Chicago & Northwestern	1,863.88	6,364,873.93	3,394.21	1.01	11,863,998.81	6,364.88	1.49	152,097.84	67.96	83.87	9.90	9.90
Chicago, St. Paul, Minneapolis & Omaha	684.88	274,830.14	397.94	1.01	407,098.08	594.68	1.41	221,007.26	53.89	113.13	1.18	1.18
+St. Paul & Sioux City	692.43	1,109,265.11	1,594.36	1.18	1,350,262.96	1,934.60	1.51	3,081.17	182.00	2.30	2.30	2.30
Crooked Creek	8.50	12,750.50	1,500.00	1.50	9,669.63	1,137.60	2.03	89,859.53	13,047.87	70.80	2.48	2.48
Des Moines & Ft. Dodge	87.20	245,405.43	2,802.70	1.50	845,365.00	9,590.71	1.42	134,389.09	70.80	4.41	4.41	4.41
Dubuque & Dakota	63.20	45,238.71	715.80	1.50	64,268.88	1,018.48	1.42	134,389.09	70.80	4.41	4.41	4.41
Illinois Central	402.16	1,021,844.61	4,030.95	1.50	1,769,046.82	4,374.00	1.42	134,389.09	70.80	4.41	4.41	4.41
Minneapolis & St. Louis	264.13	494,365.19	2,022.23	1.59	626,236.14	2,369.63	1.76	133,840.96	70.80	4.41	4.41	4.41
St. Louis City & Pacific	2,568.58	9,419,490.10	3,668.09	1.59	13,441,104.76	5,218.59	1.59	4,897,914.68	58.98	7.90	7.90	7.90
St. Louis, Keokuk & Northwestern	52.60	39,945.91	1,041.59	63.20	70,159.18	1,332.49	53.40	30,193.27	69.00	3.97	3.97	3.97
NARROW GAUGE ROADS.	28.50	24,894.61	1,053.48	1.09	45,446.17	1,594.61	57.70	16,546.70	69.00	3.97	3.97	3.97
Burlington & Northwestern	12.00	7,851.71	654.31	7.85	11,338.47	944.83	44.43	3,506.03	177.51	80.00	3.97	3.97
Des Moines & Northwestern	12.00	12,639.24	1,053.28	7.85	17,063.76	1,418.97	44.43	5,476.49	177.51	80.00	3.97	3.97
Ft. Madison & Northwestern	12.00	12,639.24	1,053.28	7.85	17,063.76	1,418.97	44.43	5,476.49	177.51	80.00	3.97	3.97
Iowa Eastern	6.00	6,063.15	1,010.52	1.61	10,078.91	2,013.76	2.01	2,022.00	80.00	80.00	3.97	3.97
Cedar Rapids & Marion	15,064.24	46,064,983.88	3,069.88	3,069.88	75,707,985.82	5,083.73	22,341,463.76	15,000.00	80.00	80.00	3.97	3.97
Total	15,064.24	46,064,983.88	3,069.88	3,069.88	75,707,985.82	5,083.73	22,341,463.76	15,000.00	80.00	80.00	3.97	3.97

* For one month.

† For eleven months.

TABLE X.

INTEREST AND DIVIDENDS COMPARED WITH INCOME.

RAILROADS.	Miles operated.	Net income.	Interest on funded debt.	Interest on unfunded debt.	Dividends.	Surplus at beginning of year.	Surplus at the close of the year.	Deficit at the beginning of the year.	Deficit at the close of the year.	Amount of property accounts have been increased during the year.
Burlington, Cedar Rapids & Northern.	563.70	\$ 630,371.27	\$ 425,880.00	\$ 3,804.66	\$ 285,000.00	\$ 12,438.04	\$ 43,210.40	\$ 6,444.02	\$ 1,303,587.91	1,303,587.91
Burlington & Southwestern.	181.00	138,047.80	269,000.00		285,000.00	280.24			6,444.02	130,996.78
Central Iowa.	280.96	9,744,089.44	3,389,183.47		4,286,247.84	1,269,848.20			126,992.20	2,181,979.47
Chicago, Burlington & Quincy.	3,170.76	468,578.50	407,260.00		1,942,237.08	185,606.92	173,992.38			1,902,534.54
Kansas City, St. Jo. & Council Bluffs.	312.46	6,401,669.02	3,898,831.53		2,420,172.75	3,433,441.83	51,318.50			83,746,934.92
Chicago, Milwaukee & St. Paul.	3,786.17	9,337,841.88	3,695,548.16	98,120.00	2,957,196.00	6,431,569.80	3,966,330.28			8,883,288.81
Chicago & Northwestern.	2,807.96	6,348,100.07	949,700.00				8,196,944.13			2,129,565.44
Chicago, Rock Island & Pacific.	1,263.86	128,631.66	128,640.00	552.50			2,139,077.11	152,683.86	97,489.74	
*Chicago, St. Paul, Minn. & Omaha.	964.88	128,631.66	128,640.00	552.50				104,326.00	114,401.20	6,443,009.96
St. Paul & Sioux City.	629.43	221,007.25	361,766.75	30,612.43				4,967.82	8,049.10	9,780.00
Crooked Creek.	8.50			2,000.00						94,156.70
Des Moines & Ft. Dodge.	87.20	88,959.58	96,500.00			12,383.34	73,477.11			
Dubuque & Dakota.	63.20		30,490.00							
Illinois Central.	402.16	124,339.09								
Minneapolis & St. Louis.	264.13	183,840.96	195,379.20	5,968.46	11,880.00		1,081,220.10	1,205,664.26	41,674.87	
St. Louis City & Pacific.										
St. Louis, Keokuk & Northwestern.	2,658.88	4,327,914.58	2,992,026.88	30,368.88	641,068.00		1,632,882.68	219,127.15	2,447,564.40	
Wabash, St. Louis & Pacific.										
NARROW-GAUGE ROADS.										
Burlington & Northwestern.	52.60	30,193.37	15,104.00	108.09		13,384.44	10,780.28			5,966.54
Des Moines & Northwestern.	28.50	16,866.76				7,649.43	16,866.76			4,199.30
Ft. Madison & Northwestern.	12.00	3,506.68								
Iowa Eastern.	16.00							7,063.76	16,262.74	
Cedar Rapids & Marion.	6.00									83,903.27
Total.	17,489.03	57,135,867.83	16,182,341.13	171,086.01	12,502,881.67	11,716,536.62	14,668,996.94	2,868,074.31	1,795,880.41	57,749,088.06

*For one month only.

†For eleven months only.

TABLE XI.

COMPARATIVE TABLE OF EARNINGS FOR THE YEARS ENDING JUNE 30, 1878, 1879, 1880 AND 1881.

RAILROADS.	1878.				1879.			
	Miles.	Total earnings.	Per mile of road.	Per train mile.	Miles.	Total earnings.	Per mile of road.	Per train mile.
Burlington, Cedar Rapids & Northern.	435.83	\$ 1,024,004.04	\$ 3,955.00	1.83	435.76	\$ 1,987,991.64	\$ 3,960.03	1.83
Burlington & Southwestern.	142.00	187,325.50	1,323.56	.80	181.00	306,703.60	1,189.56	.82
Central Iowa.	234.06	841,912.83	3,603.81	1.55	207.04	735,151.12	3,540.02	1.48
Chicago, Burlington & Quincy.	522.90	4,290,886.54	8,186.70	1.11	605.34	5,000,000.00	8,270.31	1.40
Kansas City, St. Jo. & Council Bluffs.	249.85	1,499,020.80	6,000.20	1.12	290.98	1,634,734.33	5,659.35	1.39
Chicago, Milwaukee & St. Paul.	2,032.09	10,301,830.89	5,069.38	1.42	2,206.98	11,866,457.63	5,385.00	1.39
Chicago & Northwestern.	1,708.01	13,785,039.09	7,932.82	1.66	1,748.75	13,694,471.49	7,948.25	1.82
Chicago, Rock Island & Pacific.	1,162.40	8,896,716.20	7,689.61	1.38	1,248.20	9,485,453.29	7,702.03	1.82
St. Paul & Sioux City.	197.50	407,445.63	2,068.11	1.76	148.00	365,653.84	2,470.03	1.53
Crook & Orest.	8.00	4,688.12	586.44	1.61	2.00	4,146.84	4,146.84	1.56
Des Moines & Ft. Dodge.	87.20	182,813.44	2,096.47	1.61	87.20	205,130.59	2,352.41	1.66
Dubuque & Dakota.	402.16	1,707,703.06	4,246.33	1.26	402.16	1,444,065.74	3,590.77	1.46
Illinois Central.	80.47	282,326.33	3,508.94	1.45	80.47	236,893.27	2,943.48	1.42
Minneapolis & St. Louis.	128.00	180,651.06	1,410.56	1.11	128.16	181,456.10	1,417.63	1.05
St. Louis, Keokuk & Northwestern.	33.80	15,149.49	449.00	.63	33.80	17,469.77	516.70	.74
St. Louis & Pacific.	10.10	21,773.74	2,177.37	1.06	7.00	1,894.73	270.69	1.00
St. Louis & Pacific.	10.10	21,773.74	2,177.37	1.06	19.70	14,174.74	719.53	1.00
Burlington & Northwestern.	33.80	15,149.49	449.00	.63	33.80	17,469.77	516.70	.74
Des Moines & Northwestern.	10.10	21,773.74	2,177.37	1.06	7.00	1,894.73	270.69	1.00
Ft. Madison & Northwestern.	10.10	21,773.74	2,177.37	1.06	19.70	14,174.74	719.53	1.00
Iowa Eastern.	10.10	21,773.74	2,177.37	1.06	19.70	14,174.74	719.53	1.00
Cedar Rapids & Marion.	10.10	21,773.74	2,177.37	1.06	19.70	14,174.74	719.53	1.00
Total.	7,471.05	44,197,438.06	5,912.08	1.46	7,595.31	44,024,447.08	5,876.03	1.46

NARROW-GAUGE ROADS.

TABLE No. XI—CONTINUED.

RAILROADS.	1880.				1881.			
	Miles.	Total earnings.	Per mille of road.	Per train mille.	Miles.	Total earnings.	Per mille of road.	Per train mille.
Burlington, Cedar Rapids & Northern	494.30	\$ 1,863,472.81	\$ 3,974.98	1.64	563.70	\$2,068,168.23	\$ 3,984.85	1.33.4
Burlington & Northwestern	181.00	374,551.24	1,516.68	...	181.00	267,798.70	1,475.87	1.32.5
Central Iowa	220.90	503,683.61	4,090.91	1.62	230.86	638,180.29	4,083.86	1.61.11
Chicago, Burlington & Quincy	725.05	5,911,893.58	8,088.11	1.49	745.96	6,155,085.57	7,795.40	1.53
Kansas City, St. Jo, & Council Bluffs	253.88	1,795,778.25	6,876.16	1.90	312.46	1,559,838.92	4,946.36	1.46.6
Chicago, Milwaukee & St. Paul	3,381.77	12,077,395.92	3,571.32	1.60	3,786.17	14,757,455.41	4,285.31	1.61
Chicago & Northwestern	1,839.89	16,306,547.56	8,668.22	1.65	2,807.85	19,969,835.42	7,484.87	1.55.22
Chicago, Rock Island & Pacific	1,311.00	11,461,706.30	8,742.72	1.54	1,353.85	12,743,973.90	9,413.19	1.63.4
St. Paul & Sioux City	433.44	876,301.88	2,021.74	1.27	629.43	1,737,520.44	2,717.10	1.40
Crooked Creek	8.50	8,326.49	980.10	...	8.50	9,669.63	1,137.60	...
Des Moines & Ft. Dodge	87.20	265,925.33	3,045.01	1.98	87.20	345,365.00	3,969.71	2.03
Dubuque & Dakota	55.26	42,324.54	766.00	...	63.20	58,296.38	925.18	...
Illinois Central	402.16	1,638,012.98	4,043.17	1.45	402.16	1,759,646.82	4,374.10	1.42.3
Minneapolis & St. Louis	896.40	600,471.27	1,514.81	1.11	...	...	...	...
Sioux City & Pacific	80.47	289,480.98	3,597.49	1.60	264.13	628,236.14	2,569.68	1.76.62
St. Louis, Keokuk & Northwestern	1,773.48	16,140,121.75	5,720.81	.97	2,558.88	13,441,104.78	5,218.59	...
Wabash, St. Louis & Pacific	...	...	...	...	...	...	...	...
NARROW-GAUGE ROADS.								
Burlington & Northwestern	38.37	45,966.81	1,195.00	1.42	53.50	70,153.18	1,828.49	8.34
Des Moines & Northwestern	28.50	17,592.53	617.30	1.47	28.50	45,446.17	1,594.60	8.77
Ft. Madison & Northwestern	12.00	6,185.31	515.44	...	12.00	11,388.47	946.63	...
Iowa Eastern	19.70	13,988.96	788.80	1.97	16.00	7,063.75	441.68	...
Cedar Rapids & Marion	...	...	...	...	6.00	10,473.91	2,015.78	...
Total	11,739.59	64,464,761.02	5,491.23	...	14,109.37	76,582,960.91	5,683.73	...

TABLE XII.

COMPARATIVE TABLE OF OPERATING EXPENSES FOR THE YEARS ENDING JUNE 30, 1878,
1879, 1880, AND 1881.

RAILROADS.	1878.				1879.			
	Miles.	Total operating expenses.	Per mile of road.	Per train mile.	Miles.	Total operating expenses.	Per mile of road.	Per train mile.
Burlington, Cedar Rapids & Northern	435.83	\$ 1,067,013.97	\$ 2,448.23	1.20	425.76	\$ 960,538.29	\$ 2,206.87	1.04
Burlington & Southwestern	142.00	197,184.52	1,388.00	.85	181.00	199,186.84	1,100.48	.79
Central Iowa	234.06	572,385.92	2,445.21	.99	207.64	570,515.55	2,747.62	1.19
Chicago, Burlington & Quincy	532.30	2,786,046.81	5,228.00	...	605.14	3,001,984.13	4,960.81	.87
Kansas City, St. Jo. & Council Bluffs	253.68	1,074,052.56	4,202.73	...	250.98	1,072,513.07	4,713.56	.80
Chicago, Milwaukee & St. Paul	2,032.09	5,780,066.19	2,844.44	.91	2,295.55	5,492,613.22	2,391.68	.74
Chicago & Northwestern	1,769.01	6,935,125.25	3,905.59	.82	1,749.55	6,672,198.90	3,818.61	.73
Chicago, Rock Island & Pacific	1,182.40	4,791,177.72	4,052.02	.78	1,248.29	6,455,388.62	4,370.57	1.20
St. Paul & Sioux City	117.50	272,969.39	1,731.00	1.11	148.00	277,531.74	1,876.67	1.20
Crooked Creek	8.00	5,743.64	717.95	.90	9.00	7,042.21	783.02	.98
Des Moines & Ft. Dodge	87.20	130,385.83	1,493.53	1.17	87.20	128,857.27	1,477.72	.98
Dubuque & Dakota	402.16	1,010,868.98	2,513.00	.74	402.16	836,379.54	2,077.00	.85
Illinois Central	80.47	178,697.30	2,220.06	1.10	80.47	161,442.57	2,006.24	.98
Minneapolis & St. Louis	85.00	101,950.46	1,199.40	...	128.15	177,230.84	1,382.89	.86
St. Louis, Keokuk & Northwestern	38.80	10,904.30	325.00	.45	38.80	11,851.59	380.00	.50
St. Louis, Keokuk & Pacific	19.10	14,190.00	742.93	...	7.00	1,519.00	261.29	...
Wabash, St. Louis & Pacific	...	...	...	...	...	...	...	...
NARROW-GAUGE ROADS.								
Burlington & Northwestern	...	...	...	...	...	...	...	...
Des Moines & Northwestern	...	...	...	...	...	...	...	...
Ft. Madison & Northwestern	...	...	...	...	...	...	...	...
Iowa Eastern	...	...	...	...	...	...	...	...
Oedar Rapids & Marion	...	...	...	...	...	...	...	...
Total	7,474.65	25,026,692.84	3,375.00	...	7,595.31	25,026,263.88	3,182.70	...

TABLE XII.—CONTINUED.

RAILROADS.	1880.				1881.			
	Miles.	Total operating expenses.	Per mile of road.	Per train mile.	Miles.	Total operating expenses.	Per mile of road.	Per train mile.
Burlington, Cedar Rapids & Northern	492.30	\$ 1,184,864.90	2,597.44	1.015	563.70	\$ 1,465,993.43	2,600.70	1.088
Burlington & Northwestern	181.00	276,711.00	1,535.39	...	181.00	974,243.72	5,414.30	1,295.9
Central Iowa	730.96	618,831.83	2,483.90	...	830.96	874,184.43	3,053.88	1,374.4
Chicago, Burlington & Quincy	222.03	3,119,867.33	4,361.98	1.89.5	745.98	3,310,913.63	3,442.15	391.7
Kansas City, St. Jo. & Council Bluffs	233.88	1,161,683.11	1,664.88	...	312.46	1,101,247.42	3,492.15	391.0
Chicago, Milwaukee & St. Paul	3,407.77	6,782,626.79	1,990.98	...	2,782.17	9,335,565.39	3,445.63	1,034.0
Chicago & Northwestern	1,839.87	7,316,115.43	3,970.45	...	2,833.85	10,011,459.34	3,533.62	985.7
Chicago, Rock Island & Pacific	1,311.00	6,183,206.47	4,693.51	...	1,353.85	6,888,873.83	4,724.31	488
St. Paul & Sioux City	438.44	666,942.76	1,538.72	...	639.63	1,384,116.35	1,762.36	1.18
Crooked Creek	5.50	9,954.42	1,173.81	...	8.50	12,605.60	1,600.70	...
Des Moines & Fort Dodge	81.20	163,106.07	1,870.48	1.23	87.30	358,446.42	2,205.70	1.50
Duquique & Dakota	75.26	6,375.39	300.00	...	63.30	43,288.71	715.80	...
Illinois Central	402.16	829,032.61	2,061.40	...	402.16	1,021,844.61	4,059.35	1.30
Minneapolis & St. Louis	396.40	361,363.32	911.40	...	...	...	...	...
St. Louis & Pacific	80.47	179,621.89	2,234.67	1.05	264.13	494,395.19	2,022.23	1.39
St. Louis, Keokuk & Northwestern	1,772.48	6,797,928.06	3,832.62	...	...	...	...	...
Wabash, St. Louis & Pacific .....	...	...	...	...	...	9,410,490.10	3,305.09	...
NARROW-GAUGE ROADS.								
Burlington & Northwestern	58.87	22,878.12	595.99	...	52.90	80,935.81	1,041.69	468.3
Des Moines & Northwestern	58.50	9,613.10	338.86	180.6	28.50	28,399.42	1,003.48	1,053.3
Fort Madison & Northwestern	12.00	5,099.85	424.99	...	12.00	7,851.74	644.31	...
Iowa Eastern	19.70	13,671.78	691.00	...	16.00	12,539.24	783.70	...
Cedar Rapids & Marion .....	...	...	...	...	5.00	8,063.18	1,612.64	...
Total	11,739.59	35,647,439.67	3,036.51	...	14,109.37	46,084,983.88	3,346.87	...

TABLE XIII.
TRACK IN IOWA—MILES.

RAILROADS.	Road owned.	Road leased.	Total.	Sidings.	Length of track computed as single track.	Steel rails.	Iron rails.	Gauge.	Double track.
Burlington, Cedar Rapids & Northern	540.11		540.11	46.38	540.11	275.10	265.01	4.8%	
Burlington & Southwestern	78.00		78.00	3.70	78.00	16.00	63.00	4.8%	
Central Iowa.	230.86		230.86	25.65	230.86	108.47	122.39	4.8%	
Chicago, Burlington & Quincy	727.78		727.78	144.76	759.85	439.38	319.97	4.8%	32.07
Kansas City, St. Jo. & Council Bluffs.	51.69		51.69	7.51	51.69	36.00	15.69	4.8%	
Chicago, Milwaukee & St. Paul.	987.06		987.06		987.06	37.00	960.06	4.8%	
Chicago & Northwestern.	195.90		195.90	83.53	195.90	103.65	92.25	4.8%	
Chicago, Iowa & Nebraska.		81.84	81.84		81.84	81.84		4.8%	
Clinton Bridge.		.56	.56		.56	.56		4.8%	
Cedar Rapids & Missouri River		271.60	271.60		271.60	231.07	40.53	4.8%	
Lyon's Branch.		2.41	2.41		2.41	2.41		4.8%	
Des Moines & Minneapolis.		58.00	58.00		58.00	34.00	24.00	4.8%	
Maple River.		72.91	72.91		72.91		72.91	4.8%	
Chicago, Rock Island & Pacific	728.58		728.58	120.87	738.58	469.00	267.58	4.8%	8.00
Keokuk & Des Moines.		162.20	162.20		162.20	52.00	110.20	4.8%	
Chicago, St. Paul, Minneapolis & Omaha.	74.69		74.69	5.37	74.69	16.42	58.27	4.8%	
Crooked Creek.	8.50		8.50	.50	8.50		8.50	4.8%	
Des Moines & Ft. Dodge.	83.40		83.40	6.32	83.40	15.00	68.40	4.8%	
Dubuque & Dakota.	63.20		63.20	3.00	63.20	31.16	32.04	4.8%	
Illinois Central			402.16	34.85	402.16	69.22	332.94	4.8%	
Cedar Falls & Minnesota.		75.77						4.8%	
Dubuque & Sioux City		142.70						4.8%	
Iowa Falls & Sioux City		183.69						4.8%	
Minneapolis & St. Louis.	97.39		97.39		97.39		97.39	4.8%	
Sioux City & Pacific.	80.47		80.47	9.24	80.47		80.47	4.8%	
St. Louis, Keokuk & Northwestern.	48.50		48.50		48.50		48.50	4.8%	
Union Pacific.								4.8%	
Wabash, St. Louis & Pacific	278.30		278.30		278.30	173.00	105.30	4.8%	
NARROW-GAUGE ROADS.									
Burlington & Northwestern.	38.37		38.37	2.79	38.37		38.37	3.	
Des Moines & Northwestern.	28.50		28.50	1.59	28.50		28.50	3.	
Ft. Madison & Northwestern.	12.00		12.00	.75	12.00		12.00	3.	
Iowa Eastern.	16.00		16.00	.25	16.00		16.00	3.	
Cedar Rapids & Marion.	5.00		5.00	.13	5.00		5.00	4.8%	
Total	4,374.90	1,051.66	5,425.96	497.19	5,466.05	2,190.78	3,275.27		40.70

TABLE XIV.
TRAIN MILEAGE.

RAILROADS.	PASSENGER TRAINS.			FREIGHT TRAINS.			Switching trains, miles run.	Construction and other trains, miles run.	Total mileage.	Number of passengers carried.	Number of passengers carried one mile.	Number of tons of freight carried.	Number of tons of freight carried one mile.
	Miles run by.	Average number of cars.	Average tons weight.	Miles run by.	Average number of cars.	Average tons weight.							
Burlington, Cedar Rapids & Northern	455,242 3	106	1,949,285	892,815	18	947	160,071	141,581	1,649,709	320,047	10,846,056	1,004,600	85,211,018
Burlington & Southwestern	236,723	82	389,205	209	209	61,255	.....	61,255	2,186,008	54,567	6,228,813	409,516	31,865,612
Central Iowa	200,017 3.50	82	2,983,174	18	230	145,272	.....	145,272	643,477	211,950	6,228,813	2,383,479	456,647,730
Chicago, Burlington & Quincy	914,511 6	900	78,228	18	50	214	87,315	25,741	3,990,957	842,951	45,947,511	699,285	.....
Kansas City, St. Jo. & Council Bluffs	86,672 3.70	115	6,164,729	20	231	2,443,902	.....	2,443,902	12,883,376	2,475,554	118,520,479	3,648,710	589,206,631
Chicago, Milwaukee & St. Paul	2,846,397 5	121	7,414,763	21	231	3,245,417	.....	3,245,417	15,839,698	4,548,976	167,345,614	6,901,938	1,015,717,368
Chicago & Northwestern	3,364,255 4.50	121	5,366,575	21	230	1,546,563	.....	1,546,563	9,510,240	2,192,603	96,732,115	3,410,021	719,504,960
Chicago, Rock Island & Pacific	1,889,902 6	160	187,945	15.71	.....	49,278	.....	77,070	948,513	59,491	4,110,353	185,048	24,071,888
*Chicago, St. Paul, Minneapolis & Omaha	64,210 5.37	.....	522,710	.....	.....	183,736	.....	336,919	1,279,102	205,734	10,326,261	520,124	80,563,400
St. Paul & Sioux City	265,737	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,121	96,028
Crooked Creek .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,979	5,878,706
Des Moines & Ft. Dodge	73,668 3	71	95,847	18	210	14,625	.....	.....	169,515	72,385	1,985,617	30,640	.....
Dubuque & Dakota .....	.....	.....	.....	.....	.....	.....	.....	.....	1,408,496	292,496	15,666,743	537,313	76,214,260
Illinois Central	314,033 4.35	120	985,168	11.14	165	140,556	.....	13,748	.....	.....	.....	.....	.....
Minneapolis & St. Louis .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Louis & Pacific	154,608 3.87	125	201,205	16.16	213	187,359	.....	2,100	515,312	99,876	4,137,188	263,716	19,306,887
St. Louis, Keokuk & Northwestern .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wabash, St. Louis & Pacific .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NARROW-GAUGE ROADS.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burlington & Northwestern	58,510 9	.....	.....	.....	.....	.....	.....	.....	.....	1,497,329	114,457,413	4,888,769	1,118,231,413
Des Moines & Northwestern	26,196 9	.....	.....	.....	.....	.....	.....	.....	.....	24,249	545,230	40,045	1,301,101
Ft. Madison & Northwestern .....	.....	.....	.....	.....	.....	.....	.....	.....	26,196	19,387	228,222	22,484	444,330
Iowa Eastern .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,865	.....
Total	10,868,961	.....	27,179,335	.....	.....	.....	7,954,157	4,207,473	50,209,905	13,269,890	596,871,466	26,040,973	4,222,249,822

* For one month.

† For eleven months.

TABLE XV.

FREIGHT CAR MILEAGE—COMPARISON OF HAULAGE OF EMPTY AND LOADED FREIGHT CARS.

RAILROADS.	Number of miles run by loaded cars east and south.	Number of miles run by loaded cars north and west.	Number of miles run by empty cars east and south.	Number of miles run by empty cars west and north.	Total freight car mileage.	Percentage of empty cars hauled east and south.	Percentage of empty cars hauled west and north.	Percentage of empty cars hauled both ways.	Number of tons local freight carried in Iowa.	Total number tons of freight carried.
Burlington, Cedar Rapids & Northern	4,806,520	5,198,876	1,691,452	1,644,268	13,143,116	75.60	8.70	15.70	270,964	1,004,600
Burlington & Southwestern	735,222	2,615,053	2,278,658	265,922	5,965,835	75.60	8.70	15.70	370,964	409,816
Central Iowa	23,714,638	21,799,339	4,742,179	6,779,121	67,083,268	16.66	23.72	20.19	1,506,853	2,333,479
Chicago, Burlington & Quincy	41,980,934	40,354,624	14,815,888	15,421,063	112,652,504	16.66	23.72	20.19	387,995	699,285
Kansas City, St. Jo & Council Bluffs	61,914,118	54,678,941	13,584,523	21,463,641	161,640,123	38.76	61.24	20.50	1,943,711	3,448,710
Chicago, Milwaukee & St. Paul	38,977,390	37,944,921	8,989,571	10,603,769	96,515,642	19.22	23.22	20.50	6,919	8,410,021
Chicago & Northwestern	685,631	1,185,874	532,832	77,112	2,481,449	87.36	12.64	20.50	32,842	135,048
Chicago, St. Paul, Minneapolis & Omaha	362,110	311,185	129,180	173,015	976,600	35	65	20.50	10,131	10,131
* St. Paul & Sioux City	4,615,880	4,434,866	1,369,735	1,426,642	11,846,123	16.66	23.72	20.19	64,392	160,979
Crooked Creek	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	30,641	30,641
Des Moines & Ft. Dodge	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	274,818	274,818
Dubuque & Dakota	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	118,773	118,773
Illinois Central	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	4,888,769	4,888,769
Minneapolis & St. Louis	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	35,706	40,045
St. Louis City & Pacific	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	22,484	22,484
St. Louis, Keokuk & Northwestern	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	8,855	8,855
St. Louis, Keokuk & Pacific	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	4,709,664	4,709,664
Wabash, St. Louis & Pacific	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	3,855	3,855
NARROW-GAUGE ROADS.										
Burlington & Northwestern	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	35,706	40,045
Des Moines & Northwestern	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	22,484	22,484
Des Moines & Northwestern	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	8,855	8,855
Ft. Madison & Northwestern	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	4,709,664	4,709,664
Iowa Eastern	113,728	109,269	65,596	67,980	356,253	26.106	26.106	20.50	3,855	3,855
Total	177,936,171	168,691,950	49,099,319	57,813,403	454,083,769	26.106	26.106	20.50	25,040,973	25,040,973

TABLE XVI.
EQUIPMENT.

RAILROADS.	LOCOMOTIVES.				CARS.								STATIONS.		EMPLOYEES.	
	Maximum weight of in working order.	Maximum weight of ten- full of fuel and water.	Total number of.		Passenger cars.	Passenger cars with train-brake.	Express and baggage cars.	Box freight cars.	Stock cars.	Platform cars.	Ubbocore cars.	Other cars.	Total of cars.	Total.		In Iowa.
			Equipped with train-brake.	Equipped with fuel and water.												
Burlington, Cedar Rapids & Northern.	54	24	51	11	15	15	17	1,247	111	314	38	1,742	88	86	1,600	1,670
Burlington & Southwestern.	80	24	9	7	3	3	3	49	40	54	11	180	98	17	350	274
Central Iowa.	34	5	20	7	10	10	9	422	40	913	17	828	37	37	1,000	1,000
Chicago, Burlington & Quincy.	40	20	150	25	61	61	28	3,372	913	1,668	103	4,763	310	133	13,976	5,845
Kansas City, St. Jo., & Council Bluffs.	35	20	38	14	22	22	11	797	2,000	4,000	28	16,308	633	163	17,890	3,200
Chicago, Milwaukee & St. Paul.	41	28	470	110	212	212	140	9,928	2,455	1,863	28	16,901	460	112	17,809	2,527
Chicago & Northwestern.	36	24	476	197	207	207	113	9,580	3,243	1,612	599	6,610	183	110	7,828	4,696
Chicago, Rock Island & Pacific.	40	25	290	61	125	125	41	4,238	1,612	804	59	3,368	164	10	3,648	235
Chicago, St. Paul, Minneapolis & Omaha.	42	20	111	27	49	49	27	2,017	402	2	2	2	2	2	6	6
Crooked Creek.	20	12	1	1	3	7	2	72	50	22	6	188	15	15	192	192
Des Moines & Ft. Dodge.	30	20	2	1	1	1	1	30	30	20	3	54	10	10	45	45
Dubuque & Dakota.	28	20	2	1	1	1	1	30	30	20	3	54	10	10	45	45
Illinois Central.	43	24	46	23	23	17	648	136	288	288	3	1,112	59	59	967	967
Minneapolis & St. Paul.	34	22	21	6	12	12	6	391	58	116	11	594	16	12	630	473
St. Louis City & Pacific.	34	22	21	6	12	12	6	391	58	116	11	594	16	12	630	473
St. Louis, Keokuk & Northwestern.	34	25	458	138	173	116	116	8,492	2,831	1,298	779	13,649	603	49	11,211	596
St. Louis, Keokuk & Northwestern.	34	25	458	138	173	116	116	8,492	2,831	1,298	779	13,649	603	49	11,211	596
Webb, St. Louis & Pacific.	34	25	458	138	173	116	116	8,492	2,831	1,298	779	13,649	603	49	11,211	596
NARROW-GAUGE ROADS.																
Burlington & Northwestern.	20	7	11	3	2	1	1	54	6	11	13	87	9	9	75	75
Des Moines & Northwestern.	20	17	11	3	2	1	1	54	6	11	13	87	9	9	75	75
Ft. Madison & Northwestern.	12	12	1	1	1	1	1	6	3	6	6	21	3	3	11	11
Iowa Eastern.	14	14	1	1	1	1	1	15	1	1	13	32	6	6	10	10
Oscar Rapids & Madison.	8	8	2	2	4	4	4	15	1	1	13	32	6	6	10	10
Oscar Rapids & Madison.	8	8	2	2	4	4	4	15	1	1	13	32	6	6	10	10
Total.	2,165	691	928	920	539	41,203	8,890	12,352	18	3,696	67,510	2,683	861	73,760	21,974	21,974

TABLE XVII.
BRIDGES AND CROSSINGS.

RAILROADS.	TRUSS BRIDGES.				WOODEN, TRESTLE AND CULVERTS.		CROSSINGS.									
	WOODEN.		IRON.	COMBINATION.		STONE CULVERTS.	RAILROAD.	HIGHWAY.								
	Number.	Aggregate length in feet.		Number.	Aggregate length in feet.			At Grade.	Over or under.	At Grade.	Over track.	Under track.	18 feet above track.	Not 18 feet above track.	At which there are flagmen.	
Burlington, Cedar Rapids & Northern.	38	3,584	1	113	14	3,691	735	44,335	12	1	500	2	4	1	1	
Burlington & Southwestern.	9	1,780					146	14,744	3	3	70				2	
Central Iowa.	22	3,183		7	773		290	29,104	9	2	207	1	3	1	2	
Chicago, Burlington & Quincy.	55	7,061	37	4,643	3	285	976	95,090	30	13	765	20	11	20	7	
Kansas City, St. Jo. & Council Bluffs.	2	80					32	2,325	2		36					
Chicago, Milwaukee & St. Paul.	13	1,496	19	2,191	7	2,160	569	54,477	8	1	400			1	2	
Chicago & Northwestern.	143	12,437	25	4,466	8	2,760	1,663	118,335	143	13	883	20	40	20	14	
Chicago, Rock Island & Pacific.	2	108					53	5,458	1		20					
Chicago, St. Paul, Minneapolis & Omaha.																
Crooked Creek.																
Des Moines & Ft. Dodge.	3						38		1	3	66					
Dubuque & Dakota.	16	960					78	11,312	2	2	49					
Illinois Central.	52	8,211	1	110			618	51,321	198	11	406	3	8	3	4	
Minneapolis & St. Louis.									9	1						
St. Louis City & Pacific.																
St. Louis, Keokuk & Northwestern.	2	340		3	415		67	6,058	2		89					
St. Louis, Keokuk & Northwestern.																
Wabash, St. Louis & Pacific.																
NARROW-GAUGE ROADS.																
Burlington & Northwestern.	1	60					38	2,700		1	38	2				
Des Moines & Northwestern.	3	200		1	200		40	1,400	46		46					
Ft. Madison & Northwestern.							15	1,205	12		12					
Iowa Eastern.	41						51									
Total.	403	30,490	63	11,423	43	10,264	5,400	437,954	376	23	702	76	10	3,487	48	68

TABLE XVIII.
TONNAGE CLASSIFIED.

RAILROADS.	Grain.	Flour.	Provisions.	Animals.	Other agricultural products.	Lumber and forest products.	Coal.	Salt and lime.	Oil.	Iron and castings.	Stone and brick.	Manufactures.	Merchandise and other articles not enumerated.	Total.
Burlington, Cedar Rapids & Northern.....	523,052	96,624	19,402	108,847	1,046	121,798	1-6,222	..	..	17,690	21,308	66,066	46,777	1,004,600
Burlington & Southwestern.....	84,076	900	..	..	..	27,144	218,676	1,640	1,610	8,712	6,980	2,400	32,680	409,816
Central Iowa.....	896,834	24,163	33,716	261,513	27,489	380,116	273,837	14,292	..	72,667	26,751	37,701	296,867	2,383,479
Chicago, Burlington & Quincy.....	146,684	17,863	14,430	50,000	1,976	119,920	61,642	51,621	1,344	16,666	5,396	11,292	179,791	699,265
Kansas City, St. Jo. & Council Bluffs.....	892,171	236,458	65,665	186,308	89,795	623,187	248,614	..	..	179,169	162,286	62,631	849,161	3,648,710
Chicago, Milwaukee & St. Paul.....	1,136,786	207,559	84,939	291,077	96,277	834,904	641,767	36,640	24,551	278,379	106,474	88,049	2,980,636	6,901,938
Chicago & Northwestern.....	969,380	24,094	83,346	324,966	89,983	446,248	492,761	63,240	18,702	162,616	137,597	28,103	648,010	3,410,041
Chicago, Rock Island & Pacific.....	19,638	10,723	766	1,810	8,130	42,351	2,471	770	267	7,383	1,537	..	38,976	136,048
*Chicago, St. Paul, Minneapolis & Omaha.....	130,081	5,201	5,201	10,403	26,006	145,636	10,403	3,900	312	47,799	15,604	..	119,639	620,124
Crooked Creek.....	1,080	15	10	380	..	75	8,011	20	10	..	50	..	520	10,121
Des Moines & Ft. Dodge.....	64,411	1,066	224	13,027	5,447	22,396	35,278	2,138	..	3,608	1,115	2,156	10,218	160,979
Dubuque & Dakota.....	12,156	147	46	4,330	1,121	6,454	1,106	277	..	96	472	..	4,432	30,640
Illinois Central.....	183,966	6,125	3,495	66,205	18,167	87,242	71,695	5,961	3,881	..	..	7,818	133,878	567,343
Minneapolis & St. Louis.....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
St. Louis & Pacific.....	60,163	1,228	1,468	28,651	2,611	58,168	27,820	2,891	..	45,910	1,526	3,459	32,792	263,716
St. Louis, Keokuk & Northwestern.....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Wabash, St. Louis & Pacific.....	1,816,736	136,490	62,687	363,372	103,170	587,943	540,066	169,923	26,224	182,080	26,482	124,696	717,656	4,888,769
NARROW-GAUGE ROADS.														
Burlington & Northwestern.....	29,518	82	212	4,116	215	1,884	1,549	..	..	24	..	210	2,235	40,045
Des Moines & Northwestern.....	9,337	149	29	2,369	..	4,203	1,369	224	..	..	144	120	4,530	22,484
Ft. Madison & Northwestern.....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Iowa Eastern.....	1,308	97	..	1,343	187	49	49	72	..	..	..	34	778	3,885
Total.....	6,738,263	767,913	376,626	1,741,099	419,470	3,664,718	2,728,156	253,494	76,891	1,012,648	513,876	624,699	6,068,974	26,040,973

* For nine months.

† For eleven months.

TABLE XIX.
RATES OF TRANSPORTATION.

RAILROADS.	PASSENGERS PER MILE.					FREIGHT PER TON PER MILE.			Percentage of freight originating in Iowa, and carried to freight in Iowa.
	Highest.	Lowest.	Average for through.	Average for local.	Average for all.	Average for through.	Average for local.	Average for all.	
Burlington, Cedar Rapids & Northern.	3.24	2.88	2.88	3.24	3.12	1.98	1.98	1.98	.80
Burlington & Northwestern.	3.00	2.00	3.00	3.00	3.00	1.50	1.50	1.50	1.06
Central Iowa.	3.48	2.00	3.09	3.48	2.31	1.16	1.16	1.16	1.79
Chicago, Burlington & Quincy.	2.87	2.87	2.87	2.87	2.87	1.81	1.81	1.81	.34
Kansas City, St. Jo., & Council Bluffs.									
Chicago, Milwaukee & St. Paul.									
Chicago & Northwestern.	2.80	1.40	2.28	2.80	2.61	1.12	1.12	1.12	1.47
Chicago, Rock Island & Pacific.	2.69	2.64	2.64	2.69	2.66	1.21	1.14	1.17	1.14
Chicago, St. Paul, Minneapolis & Omaha.	3.00	3.00	3.00	3.00	3.00	9.00	9.00	9.00	1.00
Crookston Creek.	4.00	2.60	3.00	4.00	3.96	4.16	4.65	4.36	1.00
Des Moines & Ft. Dodge.	3.00	2.00	3.00	3.00	2.60	1.65	1.65	1.60	1.40
Dubuque & Dakota.	8.30	2.60	2.60	8.30	2.93	1.53	1.53	1.60	1.00
Illinois Central.									.80
Minneapolis & St. Louis.	3.39	3.08	3.08	3.39	3.39	2.77	2.77	2.25	
St. Louis, Keokuk & Northwestern.									
St. Louis, Keokuk & Northwestern.									
Wabash, St. Louis & Pacific.									
NARROW-GAUGE ROADS.									
Burlington & Northwestern.	3.65	2.22	3.65	2.22	2.27	6.49	3.98	4.26	
Des Moines & Northwestern.	4.00	4.00	4.00	4.00	4.00	8.00	18.00	13.00	
Ft. Madison & Northwestern.	4.00	2.00	2.00	4.00	3.00	10.20	10.20	10.20	1.00
Iowa Eastern.	4.00	4.00	4.00	4.00	4.00	10.20	10.20	10.20	
Cedar Rapids & Marion.	3.00	1.50	1.50	3.00	2.50	2.50	2.50	2.50	

TABLE XX.
ACCIDENTS TO PERSONS.

RAILROADS.	KILLED.						INJURED.						TOTAL.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	PASSENGERS.			EMPLOYEES.			OTHERS.			PASSENGERS.				EMPLOYEES.			OTHERS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
	From causes be- yond their own			From their own			From their own			From causes be- yond their own				From their own			From their own			Attentions and high- way crossings.			Stealing rides.			Trespassing on track, etc.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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TABLE XXI—CONTINUED.

RAILROADS.	EQUIPMENT.						OTHER INCREASE.		Credits to property accounts.	Net additions to property accounts.
	Locomotives.	Passenger cars.	Freight and other cars.	Total equipment.	Other expenditures charged to property accounts.	Total expenditures for property accounts.	Amount capital has been increased by stock or other dividends not reported by actual increase of property.	Amount capital has been increased by dividing surplus.		
Burlington, Cedar Rapids & Northern.....	\$ 94,257.96	\$ 9,672.45	\$ 325,783.30	\$ 430,663.73	\$ 29,382.93	\$ 1,363,537.91			\$	\$ 1,363,537.91
Burlington & Northwestern.....										
Central Iowa.....	6,763.02		86,313.00	93,076.02		120,996.73				120,996.73
Chicago, Burlington & Quincy.....	123,592.31	78,340.82	699,358.97	901,292.00	17,733.90	2,182,209.47				2,181,979.47
Kansas City, St. Jo. & Council Bluffs.....			2,108.74	2,108.74	251.94	1,302,534.54			230.00	1,302,534.54
Chicago, Milwaukee & St. Paul.....	220,594.54	92,651.72	2,466,447.12	2,779,523.38		33,750,934.82			4,000.00	33,746,934.82
Chicago & Northwestern.....			2,364,841.67	2,364,841.67		8,833,298.81				8,833,298.81
Chicago, Rock Island & Pacific.....				613,632.12		2,129,555.44				2,129,555.44
Chicago, St. Paul, Minneapolis & Omaha.....	1,686.32	22,783.35	64,853.38	88,083.05	122,039.08	5,443,009.95				5,443,009.95
Crooked Creek.....										
Des Moines & Ft. Dodge.....		9,750.00		9,750.00		9,750.00				9,750.00
Des Moines & Dakota.....						94,156.70				94,156.70
Illinois Central.....										
Minneapolis & St. Louis.....										
St. Louis & Pacific.....				29,472.36		41,674.87				41,674.87
St. Louis, Keokuk & Northwestern.....										
Wabash, St. Louis & Pacific.....		47,748.56	976,516.75	1,024,365.31		2,447,551.70				2,447,551.70
NARROW-GAUGE ROADS.										
Burlington & Northwestern.....			4,760.52	4,760.52	317.98	10,396.31			4,439.77	5,966.54
Des Moines & Northwestern.....						4,199.30				4,199.30
Ft. Madison & Northwestern.....										
Iowa Eastern.....	3,860.00	2,600.00		6,300.00		33,903.27				33,903.27
Cedar Rapids & Marion.....										
Total.....	450,694.07	263,451.90	4,677,127.78	5,246,150.90	170,382.59	57,757,752.82			8,669.77	57,749,083.05

TABLE XXII.

COMPARATIVE SUMMARY FOR THE YEAR ENDING JUNE 30, 1878, 1879, 1880, AND 1881.

	1878.	1879.	1880.	1881.
TOTAL LENGTH OF ROADS AND BRANCHES:				
Total length of roads and branches in Iowa.	4,157.15	4,396.04	4,977.01	5,426.98
Total length of double track in Iowa.	3.00	6.06	24.76	34.07
Total length of sidings in Iowa.	452.61	451.92	639.55	*497.19
Capital stock paid in.	189,689,642.54	186,614,376.77	264,492,964.21	288,713,878.86
Total funded debt.	21,926.62	21,428.81	17,428.72	19,149.54
Total unfunded debt.	154,153,222.38	168,415,099.26	217,991,725.53	290,102,077.78
Total debt.	6,983,587.14	4,680,747.14	10,742,188.86	11,674,406.60
Total stock and debt.	160,140,909.52	169,996,836.42	228,793,884.39	307,776,486.88
Total cost of road and equipment.	19,183.27	18,860.25	16,607.02	30,413.91
Total cost of road and equipment per mile.	944,229,432.06	848,609,312.13	498,216,848.60	696,480,386.24
Proportion of cost for Iowa.	41,426.00	39,742.33	40,461.90	38,593.45
Earnings:	816,158,372.00	896,371,497.16	899,791,231.59	687,994,978.74
From passengers.	40,496.76	40,860.23	44,428.30	33,387.70
From express.	130,367,401.55	119,179,644.35	202,963,513.02	212,851,992.03
From mail.	9,513,113.44	9,641,073.21	13,809,539.48	15,766,386.30
From freight.	62,703.69	698,307.70	1,137,136.73	1,476,042.40
Total earnings.	768,194.24	891,748.72	1,186,471.44	1,325,213.61
Proportion for Iowa.	82,211,573.48	82,030,710.10	47,186,898.57	66,360,944.40
Earnings per train mile, passenger trains.	696,692.03	733,071.42	1,162,749.80	1,760,419.17
Earnings per train mile, freight trains.	44,119,286.04	44,024,445.06	64,464,761.02	76,083,980.91
Earnings above operating expenses.	5,902.52	5,896.52	5,491.23	28,459,181.91
Total income from all sources.	1.60	1.60	1.28	5,083.73
Operating expenses:	2.08	1.73	1.13	1.38
Maintenance of way and buildings.	1.89	1.67	1.17	1.63
Motors and fuel.	19,087,374.45	18,996,188.70	28,917,381.35	39,341,466.76
Condensing transportation.	44,119,286.04	44,024,445.06	64,464,761.02	76,083,980.91
Chicago, Milwaukee & St. Paul, Minneapolis & St. Louis, St. Louis, Keokuk & Northwestern, Wabash St. Louis & Pacific, make no report of sidings.	7,979,049.61	7,754,394.42	9,893,394.99	19,393,243.04
	5,944,571.28	5,897,009.43	5,195,060.67	6,590,387.05
	10,511,914.51	10,846,153.04	15,171,418.16	20,283,909.86

TABLE No. XXII--CONTINUED.

	Increase of 1878. over 1878.	Increase of 1880. over 1879.	Increase of 1881. over 1880.	Decrease of 1879. from 1878.	Decrease of 1880. from 1879.	Decrease of 1881. from 1880.
TOTAL LENGTH OF ROADS AND BRANCHES:						
Total length of roads and branches in Iowa.	288.89	580.97	448.97			
Total length of double track in Iowa.	3.06	18.70	15.31			
Total length of sidings in Iowa.	29.81	57.63				42.86
Capital stock paid in.	2,128,738.23	78,888,576.44	24,290,924.66	496.31	4,181.59	
Capital stock paid in per mile of road.	4,239,866.90	99,576,886.25	78,110,862.25	1,401,840.00		
Total funded debt.		6,161,431.72	838,289.74			
Total unfunded debt.	2,866,026.90	65,738,057.97	79,062,551.96			
Total debt.			79,858,581.86	308.02	2,245.23	
Total debt per mile.	4,179,860.07	144,607,536.47	103,278,516.64			1,061.20
Total stock and debt.				1,632.67		
Total cost of road and equipment.	489.47	138,348,734.63	188,274,747.16	49,513,674.84		5,028.60
Total cost of road and equipment per mile.		83,783,586.67	9,871,489.01	11,787,787.20		
Proportion of cost for Iowa.						
Earnings:						
From passengers.		4,168,516.97	1,948,746.82	178,045.23		
From express.	636,604.01	448,519.03	328,012.67			
From mails.	56,564.48	448,519.03	328,012.67			
From freight.		15,926,722.42	334,747.90			
From other sources.	37,409.39	15,926,722.42	9,117,117.83	181,163.36		
Total earnings.		433,676.88	456,672.37			
Proportion for Iowa.		20,440,515.94	12,116,199.89	94,889.96		
Earnings per mile of road.				315.90	96.39	407.50
Earnings per train mile, passenger trains.						
Earnings per train mile, freight trains.						
Earnings per train mile, all trains.						
Earnings above operating expenses.		9,831,137.66	594,144.41	91,190.76		
Earnings above operating expenses for Iowa.						
Total income from all sources.		20,440,515.94	12,146,898.36	94,889.96		
Operating Expenses:						
Maintenance of way and buildings.		1,948,510.87	9,697,848.07	227,148.19		
Motive power and cars.		1,088,054.94	1,455,896.88	107,686.86		
Conducting transportation.	334,268.53	6,526,266.13	4,692,491.19			

TABLE XXII—CONTINUED.

	1878.	1879.	1880.	1881.
General expenses	2,594,028.44	2,580,217.49	4,552,555.85	6,813,874.43
Total operating expenses.....	25,026,652.84	25,026,263.38	36,547,459.67	46,084,983.88
Proportion for Iowa.....			16,788,404.39	16,788,404.39
Operating expenses, per mile of road.....	3,348.20	3,176.80	3,086.51	3,059.23
Operating expenses, per train mile.....	1.09	.97	.68	1.00
Operating expenses, per cent of earnings.....	.57	.57	.55	.60
Interest and rental.....	11,519,010.88	9,448,861.83	13,558,356.37	16,187,716.83
Interest and rental, per mile of road.....	1,489.35	1,285.55	1,170.26	1,071.26
Interest and rental, per cent of earnings.....	.28	.21	.21	.21
Operating expenses, interest and rental.....	36,544,673.73	34,477,125.21	49,205,796.04	62,810,612.73
Operating expenses, interest and rental, per mile.....	4,889.14	4,388.05	4,191.44	4,136.33
Operating expenses, interest and rental, per train-mile.....	1.58	1.38	.91	1.30
Operating expenses, interest, rental, per cent of earnings.....	.83	.78	.76	.81
TRAIN MILEAGE:				
Miles run by passenger trains.....	6,649,187	6,971,372	12,613,247	10,868,981
Miles run by freight trains.....	15,871,638	18,505,590	41,513,281	27,179,365
Miles run by mixed trains.....	510,180	392,695	7,854,157	7,854,157
Miles run by train earning revenue.....	23,030,905	25,869,657	68,131,478	46,002,498
Miles run by construction and other trains.....	1,445,729	1,469,948	5,742,068	4,207,472
PASSENGERS:				
Total number carried.....	7,511,770	7,927,683	11,423,537	13,259,520
Total number carried one mile.....	280,274,228	330,408,980	476,110,765	586,871,465
Average rate of fare per mile per passenger, cents.....	.03.50	.02.92	.02.90	2.77
Average distance traveled by each passenger, miles.....	37.80	41.60	41.60	4.501
FREIGHT:				
Total tons carried.....	6,804,838	8,583,311	21,655,716	25,040,973
Total tons carried one mile.....	1,514,068,462	2,790,826,910	3,035,948,923	4,222,249,922
Average rates, in cents.....	.02.10	.01.10	.01.30	1.49
Average length of haul for each ton carried, miles.....	222.89	398.80	166.30	169.53
† Dubuque & Dakota Railroad, Minneapolis & St. Louis Railway, St. Louis, Keokuk & Northwestern Railway, and the Wabash, St. Louis & Pacific Railway make no train-mileage report.				

TABLE XXII—CONTINUED.

	Increase of 1878. over	Increase of 1880 over	Decrease of 1879 from	Decrease of 1880 from	Decrease of 1880. from
General expenses.....					
Total operating expenses.....	1,600 54	2,062,348 36 10,619,176 29	3,310 95		
Proportion for Iowa.....					
Operating expenses per mile of road.....					
Operating expenses, per train mile.....					
Operating expenses, per cent of earnings.....					
Interest and rental.....					
Interest and rental, per mile of road.....					
Interest and rental, per cent of earnings.....					
Operating expenses, interest and rental.....					
Operating expenses, interest and rental, per mile.....					
Operating expenses, interest and rental, per train mile.....					
Operating expenses, interest, rental, per cent of earnings.....					
TRAIN MILEAGE:					
Miles run by passenger trains.....	822,185	5,646,875			1,749,266
Miles run by freight trains.....	2,634,062	23,007,641			14,883,876
Miles run by mixed trains.....					
Miles run by trains earning revenue.....	2,838,762	26,261,821	117,436		8,128,985
Miles run by construction and other trains.....	21,219	4,272,120			1,834,898
PASSENGERS:					
Total number carried.....	415,913	3,495,854			
Total number carried one mile.....	50,134,762	145,001,785			
Average rate of fare per mile per passenger, cents.....					
Average distance traveled by each passenger, miles.....	4.30		.00 58	.00 02	0.13
FARE:					
Total tons carried.....	1,748,973	13,112,405			
Total tons carried one mile.....	1,276,743,448	813,117,013			
Average rate, in cents.....			.01		
Average length of haul for each ton carried, miles.....	108 80	00 20	3.28	160 00	

TABLE XXIII—CONTINUED.

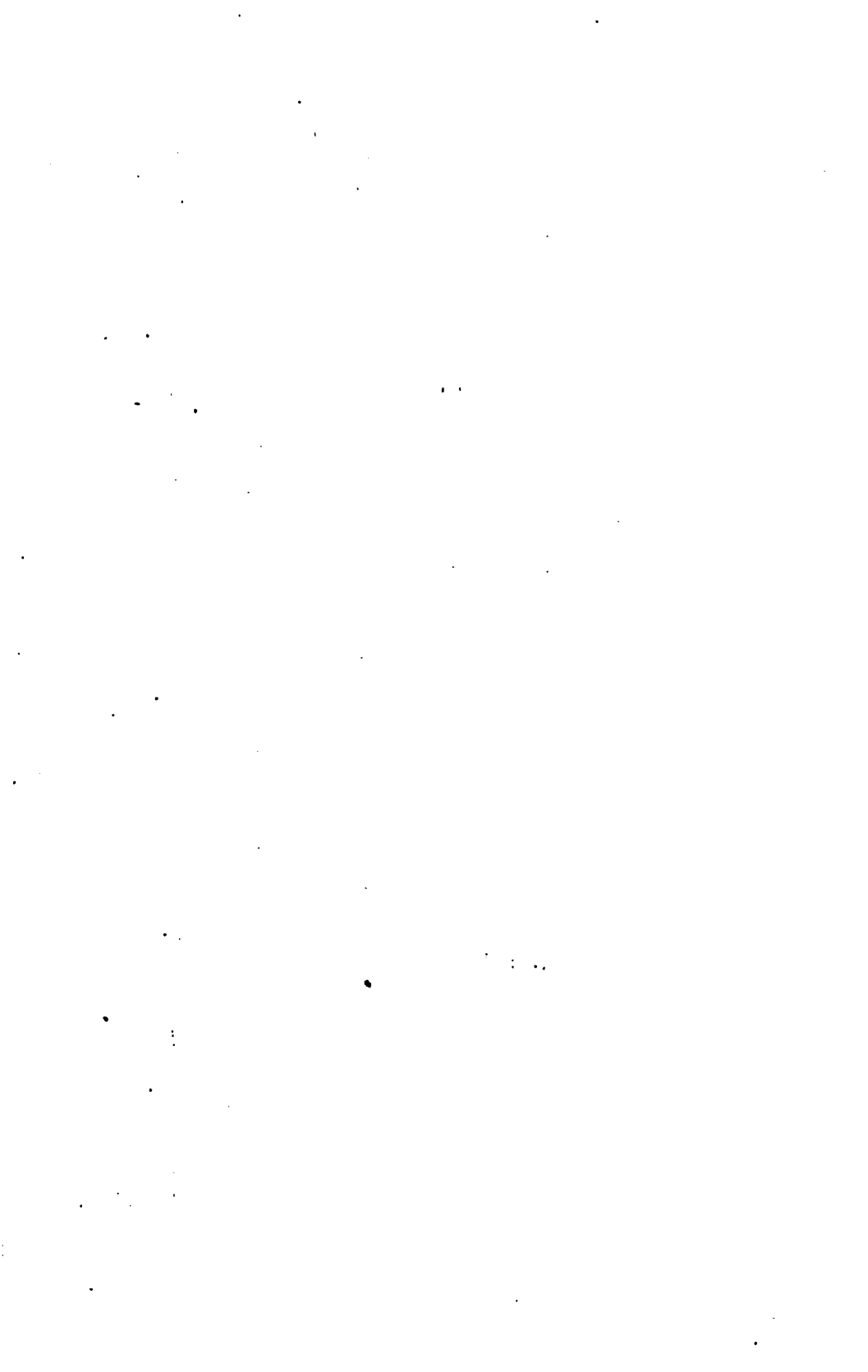
RAILROADS.	RATE OF ASCENT PER MILE IN FEET.															Total miles.
	5 feet.	10 feet.	15 feet.	20 feet.	25 feet.	30 feet.	35 feet.	40 feet.	45 feet.	50 feet.	55 feet.	60 feet.	65 feet.	70 feet.	75 feet.	
Central Iowa Railway.....	5.26	6.50	6.02	8.64	4.41	3.49	6.63	6.04	4.89	2.33	3.09	6.51	1.88	.68	17.81	138
Keokuk & Des Moines.....	8.63	5.55	2.82	1.14	3.43	1.40	1.06	.40	.36	1.42	1.14	1.40	17	50	81	35.42
Des Moines & Ft. Dodge.....	2.08	2.56	1.34	1.99	7.75	1.22	.99	.95	1.59	1.38	1.02	1.40	1.7	50	81	14.11
Des Moines & Minneapolis to Oallanan.....	1.86	2.03	1.80	.69	.65	1.14	.63	.40	.19	1.40	2.90	1.84				1.55
Missouri, Iowa & Nebraska.....	1.42	.97	.72	2.54	.98	4.7	1.38	.70	.21	2.80	1.21	2.40	1.83	3.39	28	6.46
St. Louis, Kansas City & Northern, Wabash.....	.87	2.10	1.35	.61	1.40	.78	1.00	1.69	2.31	.66	7.78	5.19				14.04
Council Bluffs & St. Louis, Wabash.....		.55	.13		.17	.17	.55	.66	.11							4.77
Clarinda to State Line.....	2.13	1.10	1.25	1.25	1.67	.76	1.31	.85		.53						15.96
Sioux City & St. Paul.....	1.02	1.19	.09			.09				.47						46.73
Sioux City & Pacific.....																76
Sioux City & Dakota.....																22.97
Milwaukee & St. Paul, Sabula to Cedar Rapids.....	.19	1.36	2.90	1.89	4.15	.76	.68	2.18	.95	10.10	2.91					22.97
Milwaukee & St. Paul, State line to Mason City.....	.80	2.48	1.02	1.67	2.19	.83	1.25	2.31	.45	.55						17.04
Milwaukee & St. Paul, State line to Calmar.....	.36	.19	1.10	1.18	3.22	1.57	4.11									41.23
Milwaukee & St. Paul, Conover to Decorah.....		.57	1.13	1.40	1.70				1.13	.57						7.74
Milwaukee & St. Paul, Davenport to Fort Atkinson.....																9
Milwaukee & St. Paul, Eldridge to Maquoketa.....																58.30
Clinton, Dubuque, and State Line.....	7.52	10.53	2.00	.66	.47	.11		1.04								14.30
Turkey River Branch.....	1.51	1.89	.85	1.19	.08	.59										4.30
Waukon & Mississippi.....	.89	.83		.40						.07						23
Dubuque & Dakota, Tripoli to Hampton.....	.94	.45	1.72	.47	2.61	.53	1.37	.57	.28	7.33						17.16
Cedar Falls & Minnesota.....	3.32	3.71	3.31	1.91	3.52	.74	1.83	1.17	.81	9.03	1.29					12.60
Kansas City, St. Joseph & Council Bluffs.....																75
Minneapolis & St. Louis, Fort Dodge to State Line.....	2.31	6.04	1.48	3.82	2.79	1.29	1.29	1.12	.68	5.52						39.79
Des Moines, Adel & Western.....	1.14	.34	1.57	.34	.38	1.66	.91	.38	.76	1.20	1.38					28.24
Fort Madison & Northwestern.....		.13	.30		.38	.22	.26	.52								5.30
Lehigh & Judd.....																2.84
Bellevue and Cascade.....																11.74
Albia to Centerville, Missouri, Iowa & Nebraska.....	.61	1.00	.25	.19	.27	.61	.06	.53	.18	.45	.42	1.12	.95			8.57
Albia to Moravia, Chicago, Burlington & Quincy.....	1.80	.32				.53	.84	.57	.63	.47						8.81
Keokuk & Northern, Keokuk to Mt. Pleasant.....	2.01	3.16	1.42	1.96	1.74	3.05	1.20	.26	2.90	.93	1.38					11.04
Davenport Northwestern, Fayette to Jackson Junction.....	1.00	.76	.56		.85	.47	.45	2.56	1.15	4.03						3.64
Wilcox to Muscatine.....	.15	1.25		.60	1.10	1.14	1.06	1.52								2.07

TABLE XXIV.
GRADES ASCENDING WEST AND NORTH.

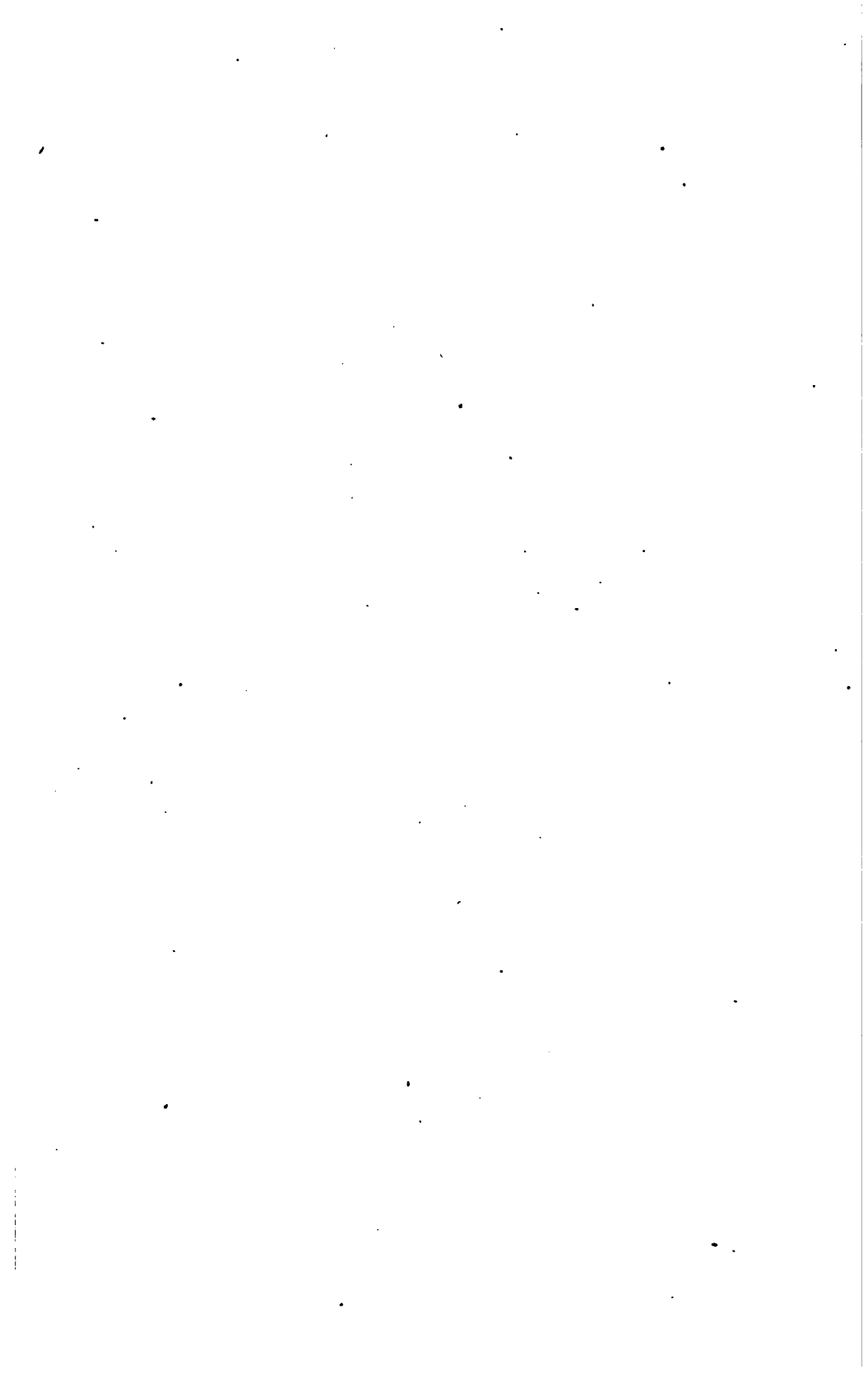
RAILROADS.	RATE OF ASCENT PER MILE IN FEET.																					Total miles.	
	5 feet.	10 feet.	15 feet.	20 feet.	25 feet.	30 feet.	35 feet.	40 feet.	45 feet.	50 feet.	55 feet.	60 feet.	65 feet.	70 feet.	75 feet.	80 feet.	85 feet.	90 feet.	95 feet.	100 feet.	Level.		
Chicago, Burlington & Quincy, main line.	19.87	12.42	16.15	10.17	6.13	6.42	8.88	3.18	8.83	15.70	4.51	4.12	12.96									44.64	275
Chicago, Rock Island & Pacific, main line.	27.01	11.86	12.90	9.13	16.25	6.52	8.94	18.07	8.77	14.83	2.09											73.22	317
Chicago & Northwestern, main line.	34.36	16.09	16.50	10.25	13.47	6.42	10.60	10.99	2.46	12.50		1.61										96.76	390
Illinois Central, main line.	13.84	10.40	11.88	13.09	11.31	5.66	9.04	13.86	7.42	12.16	2.54	2.56										75.68	327
Chicago, Milwaukee & St. Paul, main line.	11.96	13.14	9.20	10.65	12.30	7.16	12.71	14.71	8.01	21.74	2.26	1.93										67.60	292
Chariton to Mt. Airy.	3.07	2.82	2.21	1.37	1.87	3.88	1.06	2.16	1.55	6.17	1.26	4.90										12.92	76
Chariton to State line.	5.51	1.02	1.46	.86	.70	3.88	1.38	7.44	6.64	6.21	1.36	2.67	.21									2.80	32
Oreston to State line.	2.12	1.96	.49	.59	.83	7.76	1.00	.83	1.32	1.12												9.85	44
Oreston to Greenfield and Fontanelle.	1.18	1.40	1.02	.36	.71	5.31	1.53	1.41	.61	.32												10.17	26
Villages, Clarinda, and State line.	1.42	1.21	.43	.81	.55	.28	.09	.31	.66	.51												9.94	26
Hastings to Sidney.	5.53	1.57	.63	.30	.51	3.88	1.38	.80	1.16	1.33	.68											12.92	68
Albia, Knoxville and Des Moines.	8.02	1.46	4.34	1.02	1.51	1.68	3.54	1.42	2.82	4.20	.09	.21										12.94	42
Burlington and Keokuk.	4.07	3.64	1.21	.09	.27	4.66	.86	.70														4.26	16.5
Hastings to Losh's Mills.	1.59	.55	1.01	.51	.36	.27																6.40	18
Red Oak to Griswold.	1.72	2.39	.91	1.23	.82																	15.30	39
Red Oak to Hamburg.	2.39	2.31	1.27	2.48																		20.30	114.67
Davenport to Knoxville.	8.43	8.04	3.51	6.87	3.73	2.50	3.66	7.43	2.58	16.50	.13											21.23	180
Washington to State line.	5.43	6.67	6.93	2.44	4.75	3.77	3.45	4.77	1.63	8.41	1.02	6.04										6.64	24.6
Des Moines to Indianapolis and Winterset.	3.26	3.96	1.27	1.21	1.23	3.88	1.08	2.26	.74	.38												3.70	12
Atlantic to Audubon.	6.12	3.43	.66	1.06	1.87	1.65	.02															6.52	17.32
Aroca to Hannan.	1.70	1.90	1.03	.36	.74	1.61	.19	.19	.57	.57												13.89	71
Atlantic to Griswold.	1.23	.36	.74	1.61																		14.33	60
Aroca to Losh's Mills, Carson.	4.73	1.80	.81		1.32	1.19																1.45	8.50
Guthrie to Guthrie Center.	1.31	.28	10	.74	3.38	1.69	.36	1.34	15.15													1.61	12.7
Clinton to Anamosa.	1.48	.58	3.30	1.53	2.83	1.89	.36	2.82														2.40	12.7
Maple River road.	1.89	2.65	3.66	1.41	1.27																	1.61	12.7
Stanwood to Tipston.	76																					1.61	12.7
Wall Lake to Sac City.	1.95	1.50	1.40		.76																	1.61	12.7
Tama City to Garvin.	4.55	2.95	1.19	.95	.08	.59	1.11															25.32	77.76
Burlington & Northwestern to Washington.	9.01	1.85	1.69	3.00	2.48	7.21	1.10	2.21	1.91	1.84	1.70	1.55	9.17									4.14	37.10
Burlington & Northwestern to Washington.	8.05	1.85	1.76	7.70	1.16	4.41	.21															72.02	261
Burlington, Cedar Rapids & Northern, main line.	21.40	16.50	10.89	4.70	10.43	9.28	4.92	7.60	4.16	11.82	5.26	4.09	1.11									53.40	471
Cedar Rapids to Pontville.	2.35	2.70	2.46	3.87	5.06	3.87	1.36	1.26	2.31	3.86	1.85	1.97	2.26									53.40	471
Cedar Rapids to Riverside.	2.35	2.70	2.46	3.87	5.06	3.87	1.36	1.26	2.31	3.86	1.85	1.97	2.26									53.40	471
Elmira to Wheat Chesser.	5.15	2.00	3.01	2.75	1.36	1.46	1.44	.98	2.28	3.19	2.12											15.78	86.5

TABLE XXIV—CONTINUED.

RAILROADS.	RATE OF AVERAGE PER MILE IN FEET.																					Total miles.
	5 feet.	10 feet.	15 feet.	20 feet.	25 feet.	30 feet.	35 feet.	40 feet.	45 feet.	50 feet.	55 feet.	60 feet.	64 feet.	69 feet.	75 feet.	80 feet.	84 feet.	90 feet.	95 feet.	105 feet.	Level.	
Central Iowa Railway	15.97	8.98	6.32	7.82	7.25	7.42	6.04	6.31	8.79	11.38	4.41	2.74	2.18	1.21							17.01	159
Keokuk & Des Moines	9.73	7.29	2.77	3.44	1.78	1.34	.60	1.18	1.29	5.91											25.42	88
Des Moines & Fort Dodge	2.00	3.67	1.05	2.65	2.31	.81	.35	1.14	1.06	3.63	.72	1.26	.32	1.10	.21	.21	.34	.36			14.11	58
Missouri, Iowa & Minneapolis to Callahan	3.14	2.03	3.62	1.23	1.90	5.50	.30	.60	.21	1.21	.68										1.55	39
St. Louis, Kansas City & Northern, Wabash	1.31	.19	1.04	1.06	.47	.32	.41	.21	1.16	3.21	.21	1.00	.99	2.86	1.06						6.46	43
Council Bluffs & St. Louis, Wabash	4.49	1.60	2.56	1.97	.30	1.21	.15	.45	.43	.63		6.90	9.43								14.04	69
Clarinda to State line, Wabash		1.46	.64	.57	.47		.45	.89													4.77	11
St. Louis City & St. Paul	9.07	4.59	3.11	1.70	5.15	2.00	1.44	1.46	.38	2.44											15.96	57
St. Louis City & Pacific	16.57	.09		.09	.34					.41											46.73	76
St. Louis City & Dakota																						
Milwaukee & St. Paul, Sabota to Cedar Rapids	4.59	5.80	4.81	1.36	4.28	2.25	1.93	2.07	1.59	10.00	3.26										22.97	93
Milwaukee & St. Paul, State line to Mason City	1.41	.66	1.32	.26	.98	.53	.52	2.97	.85												17.04	40
Milwaukee & St. Paul, State line to Calmar	1.08	1.44	2.29	.72	2.09	3.90	3.07			.45											41.23	68
Milwaukee & St. Paul, Conover to Decorah																					7.74	9.00
Milwaukee & St. Paul, Davenport to Fort Atkinson																						
Milwaukee & St. Paul, Edridge to Maquoketa																						
Clinton, Dubuque and State line	8.24	15.23	2.14	.45	2.01	.11	.38	.41													88.30	139
Turkey River Branch	7.88	4.19	3.06	3.51	2.56	.86	.72	.32	.11												14.30	43
Waukon & Mississippi	1.34	1.21	1.12	2.06	1.53	1.53	1.02	.81	1.04	1.78	.60	.55	.06	.26	.40						17.40	23
Dubuque & Dakota, Tripoli to Hampton	2.27	.96	3.23	1.23	2.27	.56	.98	1.50	8.73												12.60	55
Cedar Falls & Minnesota	6.80	4.80	4.70	3.16	5.85	2.70	.66	1.12	1.95	4.83	.25	.51	.21	.62							39.79	53
Kansas City, St. Jo. & Council Bluffs	13.82	.19																			23.24	89
Minneapolis & St. Louis, Fort Dodge to State line	6.83	4.91	2.78	2.52	3.18	2.06	2.74	2.48	1.42	5.91											57	2.94
Des Moines, Adel & Western	1.76	.59		.83	.97	1.12	.65	.34	.97	.93											5.30	28
Fort Madison & Northwestern	1.31	.81	.68	.47	.15	.34	1.63	.19	.30	.38											12.60	55
Lehigh and Judd																					57	2.94
Bellevue & Cascade																						
Albia to Centerville, Missouri, Iowa & Nebraska	15	.47	1.50	1.34	.61	.13	.57			.80	.21	.45	1.53	.51	.28						8.57	24
Albia to Moravia, Chicago, Burlington & Quincy	.47	.68	.91	.34	.81	.38			.30	.32	1.57	1.08	2.33								3.81	11
Keokuk & Northern, Keokuk to Mt. Pleasant	.86	3.70	1.51	1.44	.85	.75	.64	.17	.28	1.17	3.00										11.04	47
Davenport & Northwestern, Fayette to Jackson Junc.	.38	1.21	.28	.38	1.13	1.19	1.17	.80													3.64	26
Wilston to Muscatine	.19			.80	.11	1.31		.57													2.07	11



COMPLAINTS.



ADJUSTMENT OF COMPLAINTS.

IN their three former annual reports the Commissioners deemed it advisable to publish the entire proceedings in each case in order that the people of the State might be fully advised of the methods of procedure, as well as the mere findings. It was thought best that such course be pursued as it would show how simple and easy it is for aggrieved persons to have their wrongs at the hands of the railroads redressed. Knowing that very many people felt a considerable degree of delicacy in bringing their complaints before a public board for investigation and settlement, and that much of this anxiety grew out of their lack of knowledge as to the methods and workings of the Commissioner system, it was thought proper to spread the proceedings out in all their details, assured that such publication would go far towards dispelling this groundless anxiety. The results justify the wisdom of that course, for every day the public are becoming more and more familiarized with the methods, and better satisfied with the system as a simple, cheap, and effective one for adjusting differences, suppressing discriminations, refunding overcharges, and correcting many other evils difficult and expensive to reach by individual or private negotiation or by suits at law. Having published the methods of proceeding in cases of complaint in all their former reports, the Commissioners have concluded in this report, and in future, to condense the proceedings into as brief space as will admit of a clear understanding of the questions involved; and only such will be thus reported as are deemed important on account of peculiarities of detail or of the principle in question.

At this time upwards of sixty complaints have been received during the current year, some of which are yet undetermined, and hence will not appear in this report.

The first case, filed December 1, 1880, is that of

WESTPHAL, HINDS & CO., DUBUQUE, vs. THE BURLINGTON,
CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

DISCRIMINATION IN CLASSIFICATION.

The allegation of complaint was that the defendant railway company placed certain designated articles of hardware in a higher class than other roads of its class in Iowa, thus discriminating against the complainants. On

examination it was ascertained by the Commissioners that nails in less than car load lots were placed in third class, and car load lots in fourth class. The classification as fixed by the revised joint classification in use on nearly all other Iowa roads of its class, put nails in small lots in fourth class, and car load lots in class B. This was a clear discrimination against the article of nails passing over the road from points off the line, and the attention of the company being called to a decision in a former case involving the same charge, its managers notified the Commissioners that if the complainants would present their case to the general freight agent it would receive prompt attention and remedy.

LEASE & LONG, CRAWFORDSVILLE, vs. THE BURLINGTON & NORTHWESTERN RAILWAY COMPANY.

UNJUST DISCRIMINATION AND OVERCHARGE.

Complainants alleged that the defendant company discriminated against them in demanding a higher rate per car load for lumber than they received from another shipper and dealer in the same place for the same service. The Board went to Crawfordsville and made thorough investigation of the charge, taking a large amount of testimony from witnesses *pro* and *con*. The Board found that the railway company had granted a lower rate to rival dealers for the same service and refused a like rate to complainants, the difference between the respective rates being \$4.90. This being a clear violation of section eleven of the Commissioner law, which provides that "all concessions of rates, drawbacks, and contracts for special rates shall be open to and allowed all persons, companies, and corporations alike, at the same rate per ton per mile by car load, upon like conditions and under similar circumstances," the Board directed that the Burlington & Northwestern Railway Company refund to complainants Lease & Long the amount of overcharge as per rates allowed Crawford & Son, the amount being \$19.00.

D. ROTHSCHILD, MUSCATINE, vs. THE ILLINOIS CENTRAL RAILROAD COMPANY.

REFUSAL TO FURNISH CARS.

December 21, 1880, complainant alleged that the Illinois Central Company refused to furnish him cars for the shipment of barley from Lemars to Muscatine. He also stated that the Burlington, Cedar Rapids & Northern could not supply him cars. The complaint being laid before the former company, its general traffic manager, while denying the right of any one living off the line of its road to demand cars for use over long distances on connecting lines, agreed to furnish them as desired by complainant who, thereupon, notified the Board that he had "no further complaint."

E. D. WILLIAMS, GIVEN, vs. THE CENTRAL IOWA RAILWAY.

DISCRIMINATION.

January 8, 1881, the complainant laid before the Board a statement that he was unable to obtain coal cars for distributing coal from his mine in fair proportion with other mines. The superintendent of the railway company denied the averment, and in explanation of the situation informed the Board that his rolling-stock was very limited, and that the sudden rush of business during the fall and winter had found him unable to meet the demand for

cars for all kinds of freight. This is particularly true of coal cars and locomotives. As to the latter, he had been forced to hire two engines from the Chicago & Northwestern Company for the purpose of hauling coal trains for use in running its trains—the supply coming from the Consolidation Coal Company on contract. The superintendent further alleged that “every means at the command of the Central Iowa has been used to the greatest extent possible to supply the unprecedented demand for coal that ought to have been stocked up in the summer months to a great extent.” The Board found it impossible to enforce compliance with the wide-spread demand for coal cars, for the sufficient reason that the defendant company had not cars enough to meet half the demand, and the alleged discrimination against the complainant was not sustained by the investigation. Lack of cars was the trouble.

J. W. STOCKER, LOGAN, vs. THE CHICAGO & NORTHWESTERN RAILWAY COMPANY.

DISCRIMINATION.

The complainant alleges that the railroad company discriminates against him in the distribution of live-stock cars, and submits his affidavit in support of his statement. Upon due investigation the Board were unable to discover any conclusive evidence of discrimination. They found that the railroad company refused to take the loaded cars of complainant on the day through train to Council Bluffs, which was the custom as to all local or way stations, and a necessity in order to make the schedule time with the through fast freight. The weather at this date was extremely cold—so cold as to partially suspend business—consequently, there was more or less delay in moving cars, either loaded or empty; and, besides, there was a short supply of cars for all uses, owing to the unusual press of business. The charge of discrimination was not sustained.

ATKINS & SONS, OSCEOLA, vs. THE CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

DISCRIMINATION.

In this case, filed January 26, 1881, the complainants allege that the company has instructed its local agent to refuse them grain cars, while supplying them to others at that place. The matter was referred to the railroad company for any answer they desired to make. On the 31st of January the complainants notified this Board of the withdrawal of their complaint, saying: “We are pleased to state that the discrimination against us in the furnishing of cars by the C., B. & Q. road has been satisfactorily adjusted.”

A. HARRIS, AVOCA, vs. THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

OVERCHARGE OF PASSENGER RATES.

Mr. Harris alleges that Avoca is in the county of which Council Bluffs is the county seat; that the distance to the city is thirty-nine miles, and to the transfer station forty-one miles; that the company charges the people of Avoca \$1.23 fare to Council Bluffs station—an overcharge of six cents. On investigation it was found that the officially declared distance from Avoca to Council Bluffs station is forty and thirty-four one hundredths miles; to

the transfer station forty-one and fifty-nine one hundredths miles, and that it was a custom on all railroads to charge as a full mile for any fraction over a given number of full miles. It appears, therefore, that the charge of \$1.23 is not an overcharge in contemplation of law.

E. VAN HOUTEN, PELLA, vs. THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

REFUSAL TO HAUL CARS OF CONNECTING LINES.

On the 5th of February, 1881, complainant notified the Board that the defendant company refused to haul the cars of the Wabash Company for their use in shipping corn when lawfully requested so to do. Investigation into the complaint resulted in the following notice to this Board, by Hugh Riddle, Esq., president of the Chicago, Rock Island & Pacific Railway Company: "Feb'y 26, 1881. Instructions have been given to Division Supt. at Keokuk to receive cars from Wabash or other connecting roads, and haul the same between Ottumwa and Pella for Mr. Van Houten's convenience."

W. H. RILEY, CRAWFORDSVILLE, vs. THE BURLINGTON & NORTHWESTERN RAILWAY COMPANY.

APPLICATION FOR ATTORNEY'S FEE.

Mr. Riley was the attorney on behalf of Messrs. Lease & Long in the matter of their complaint against the Burlington & Northwestern Railway Company, which was heard at Crawfordsville, March 12, 1881. The decision of the Board in that case was communicated to him as such attorney. He thereupon makes written application to the Board "to fix the attorney fee "to be paid him, as the law provides in section 13." This application was denied for the reason that the law makes no provision for attorney fees in cases tried before the Commissioners. The provisions of section 13 referred to apply only to cases that are prosecuted to judgment for recovery against a railway company before a "court," as defined in the statutes of Iowa.

J. A. BREAZEALE, CENTERVILLE, vs. THE WABASH, ST. LOUIS & PACIFIC RAILWAY COMPANY.

DISCRIMINATION IN CAR DISTRIBUTION.

On the 15th of February, 1881, the complainant filed a statement with the Board alleging that the Wabash, St. Louis & Pacific Railway Company were not furnishing him cars enough to meet the demands of his coal trade, he being the proprietor of the Walnut Coal & Mining Company; and he further alleges that he has suffered great pecuniary damage as a consequence. The Board proceeded to Centerville to investigate the case, and took the testimony of complainant, and of J. S. Boyd, foreman of the coal company. He testified that he had been informed by one of the railway officers that it had a private arrangement with the Centerville Coal Company which operated against the interests and rights of the complainant. This officer, E. N. Armstrong, testifies that there never had been such an arrangement with the coal company referred to, and that, as assistant superintendent of the Wabash, St. Louis & Pacific Railway, he had invariably ordered such a distribution of coal cars as that complainant should have his fair share. He also testifies that the weather of the winter had been peculiarly stormy, that

the road was often blockaded for days, that several of the engines were disabled in the work of clearing the track, and that the railway company had not cars enough to supply the demand of its patrons, and that they were unable to get them. His testimony was very full, and met every point of complaint with conclusive explanation. Thos. W. Meers, check-weighman at the Centerville Coal Company mines, testifies that he is not employed by the mine proprietors, but by the miners, and that his wages depend upon the amount of coal output. He states that there is a lack of cars, and that it is impossible to get them; that no cars were kept standing empty on the side-track near the mine except a few days when the snow blockade made it impossible to move them. John Henderson testifies to the same—he being general superintendent of the Centerville Coal Company. He also testified that his company had no arrangement with the railway company by which it is given any preference over other coal mines along the road. We supplied the railway with coal for its engines, and beyond this we had only an equitable proportion for outside business, said the official. The railway superintendent refused to make any other arrangement with me, saying he must divide fairly between the different mines. He avers his belief that, while the railway has been unable to furnish him more than half enough cars, they have acted in good faith, and have done their best to divide their cars between the mines fairly and impartially. The Board, after careful deliberation, held that the complaint, although true as to lack of cars—a fact which the railway company could not help—was not sustained as to the charge of discrimination.

JOHNSON & CO., DYSART, vs. THE BURLINGTON, CEDAR RAPIDS
& NORTHERN RAILWAY COMPANY.

DISCRIMINATION IN CAR DISTRIBUTION.

The complainant on February 18, 1881, filed his charge of distribution of cars against the Burlington, Cedar Rapids & Northern Railway Company. He is a buyer and shipper of grain, etc., at Dysart, and operates an elevator there. Other firms are in the same business at that station. Complainant alleges that other shippers at Dysart are furnished an undue proportion of cars to his damage. The Board proceeded to Dysart and Cedar Rapids and made thorough investigation of the case, taking the sworn testimony of W. H. Johnson, J. C. Bloodgood, M. P. Miner, S. W. Arbuthnot, George Alexander, Charles D. Ives, H. Armstrong, F. M. Spilman, and Charles H. Reid, and that of C. J. Ives, general superintendent of the defendant railway. There was considerable discrepancy in the testimony as to the relative business and capacity of the complainant and other shippers at Dysart. It was admitted by the railway company that it had not cars enough to supply the demand, but that this shortage existed on its entire line, and that equitable distribution was made as far as possible. December and January were very busy months with railways, as the grain and live-stock shipments were then largely made. In February the snow blockade interfered with the handling of cars everywhere, as the engines were forced to open the road in order to convey the mails—a government service. Hundreds of cars were held loaded at various points of shipment for many days as there were no elevators or warehouse room to receive their loads. All these circumstances made it impossible to supply empty cars as needed, but every reasonable endeavor was made to do so. The matter of this complaint was applicable alike to every railway during the winter from like causes. After giving a full hearing to the parties, and taking into account the unavoidable difficulties of the situation, the Board assumed it to be the law of business that all railway companies are interested in doing all the business they can, and the Commissioners, therefore, concluded that as a rule they attempt to provide all the facilities for transporting that can be utilized without loss to themselves. The Board, in another case, passed, in May, 1878, upon the identical point raised in this case, using this language: "If at a given station there are

"two shippers, one of whom demands ordinarily in his business 100 cars per month, and another who demands ordinarily ten cars per month, and there should from any cause be an inability to fully supply the increased demands of the two shippers, the distribution of cars to the shippers should be in the proportion of ten to one." Holding to this principle as correct, the Board held in this case as follows: Any lack of cars to anyone is to be regretted; but the lack existing, what does equity suggest? Is it not that *pro rata* distribution be made, based upon the shipments of the various shippers. This or any other rule in such case may work a hardship in some instances, but what better rule can be suggested? If the Commissioners were to change the rule from that made by the railway company, it would be to widen the basis of the distribution from the business of the week preceding the time of complaint (this company had such a rule) to two or three months. Applying this rule and reasoning to the present case, the Commissioners, for want of a better solution, held that the Burlington, Cedar Rapids & Northern Railway Company should supply to Johnson & Co. one car in five during the present existing dearth of freight cars, and that in the future the rate for distribution be the average of shipments for the three months next preceding any unusual demand for cars.

HOWARD & SON, OSKALOOSA, vs. THE CENTRAL IOWA RAILWAY COMPANY.

DISCRIMINATION IN CAR DISTRIBUTION.

The complainants are dealers in coal, as are many others in that vicinity. They allege that the Central Railway Company discriminate against them in the distribution of coal cars and in favor of one or two larger mines in the near neighborhood. The Board went to Oskaloosa and made full investigation, taking the testimony of many witnesses, all of which was submitted to Superintendent Pickering of the Central Iowa Railway. Among other things developed by the evidence was that the railway company treated the complainants as "miners of limited capacity and disposition," who "do not follow this as a legitimate and constant occupation, but as a speculation." Indeed, this was alleged as quoted, the language being copied from the affidavit of Superintendent Pickering himself. Several witnesses testified their belief that the railway company had an arrangement, if not a contract, by which the Consolidated and Excelsior mines were to have the use of coal cars no matter what happened to other miners in that vicinity. And in this matter, also, Mr. Pickering corroborates the testimony for the complainants, saying: "In the summer, the late spring, and the early fall, they have no demand to make for cars and do not seek at these periods customers for their coal, while the Consolidated Coal Company and the Excelsior mines are large establishments prepared and anxious to run the round season, to which end they seek for contracts in the dull months at lower rates conditioned upon affording a supply during the cold season. *In this the railway company is interested and seeks to assist them by offering terms and entering with them into engagements for the entire year, or the longest time possible.*" And he adds that cars were so furnished these larger mines "in fulfillment of agreements made prior to the applications of complainants." Clearly the case of complainants was made out, not by their own evidence only, but by the sworn admissions of defendant's superintendent. The discrimination thus proved and admitted was substantially a repetition of that which was investigated by this Board in May, 1878, wherein it was found that this railway company was under a written engagement to discriminate in favor of the "large establishments" and against the "small and desultory miners." This old contract was then held to be "clearly against public policy, and clearly prohibited by the express terms of the law in full force at the time of the making of the contract." At that time this railway was in the control of a receiver. It seems strange, to say the least, that the present management should pursue a course practically like that so clearly

condemned as illegal by this Board only two years before. The Board does not hesitate to declare that any contract or engagement between any railway corporation in the State and any patron thereof, no matter what the considerations for the contract, which ignores or overlooks the wants of any other person or corporation having freight to transport over said road, is contrary to law and against a sound public policy. We believe the engagements between the Central Iowa Railway Company and the Consolidated Coal Company and the Excelsior Coal Company, as we gather their terms from the evidence in this case, are of that nature and involve in their execution illegal discrimination. Hence the conclusion: That the respondent in withholding cars from the complainants violated section ten of chapter seventy-seven, acts of the Seventeenth General Assembly, and that in thus refusing cars to said complainant, the railway company committed acts of discrimination in violation of section eleven also of the same law.

T. E. MALDEN, MANSON, vs. THE ILLINOIS CENTRAL RAILROAD COMPANY.

OVERCHARGE FOR SWITCHING.

March 19, 1881, the complainant sent his complaint to the Board, alleging that he is a dealer in lumber; that he obtains stock *via* the Minneapolis & St. Louis railroad to Fort Dodge, thence to Manson *via* the Illinois Central. He alleges that the latter company charge \$5 per car load for switching from the side-track of the former road to its own, which he claims to be an overcharge. One of the Commissioners made investigation of the case on the ground, taking the testimony of the agent of the Minneapolis & St. Louis Company, and that of the agent of the Illinois Central Company. It appears that from the joint side-track of the Minneapolis & St. Louis Company and the Des Moines & Fort Dodge Company, from which the Illinois Central Company receives cars from the former, the distance to the station of the latter is three-fourths of a mile, and that when a car is believed to be overloaded it has to be hauled four miles to the company's scale; also, that on the return of the empty cars they have to be re-delivered on the side-track above mentioned, for all which the Illinois Central Company hold that a charge of \$5 per car is not an overcharge. From the evidence it was ascertained that the latter company performed a greater service for the Cardiff Plaster Mills for a less sum, and the Commissioners therefore held that the charge of \$5 was an unreasonable one, and in violation of section 11 of the Commissioner law. Whereupon the company refunded the overcharge, and fixed \$3 per car as the rate for switching at that station.

T. N. JOHNSTON, REASNOR, vs. THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

DISCRIMINATION IN CAR DISTRIBUTION.

March 26, 1881, T. N. Johnston wrote, complaining that the defendant railway company "are discriminating against me in the distribution of cars," etc. The complaint was referred to the president of the railway company, who replied that the only instance of what seemed discrimination at Reasnor was as follows: "On or about March 19, on the representation of Wm. R. Manning (understood to be the competitor) that he was liable to sustain heavy loss from the water flooding an oat-bin, the dispatcher took five box cars from the quota assigned to Mr. Manning for loading at Newton and Colfax and billed the same to him at Reasnor." Further: "The division superintendent reports that an examination of the records shows that the distribution of cars at Reasnor has been as equitable as a person of aver-

"age ability can make it." April 13 the Board asked complainant to supply testimony in support of his charge, at the same time giving a copy of the company's reply to his grievance; and also asked if he had any other cause of complaint. April 14 Mr. Johnston replied traversing the explanation of the Company, and asking the Board to suspend a decision until he "produces some evidence," etc. On the 16th the Board notified complainant that it would await the receipt of the promised evidence. Over seven months having elapsed since the evidence was promised, it is the judgment of the Board that the complaint was without sufficient cause, and is therefore dismissed.

CRANDALL & EYER, WEBSTER CITY, vs. THE ILLINOIS CENTRAL RAILROAD COMPANY.

OVERCHARGE.

April 7, 1881, the complainants reported an overcharge on a light spring wagon from Chicago to Webster City, the amount being \$13.60. The case was sent to the Company for attention, and reply and explanation was duly received. The wagon weighed about 600 pounds, but was billed at 1,500 pounds, as per joint revised classification in use on nearly all the Iowa railways. The wagon was not boxed, and hence was rated first-class on estimated weight of 1,500 pounds, as per tariff schedule. Loaded, as this wagon was, without boxing, not more than four could be put in a car and be safe from abrasion and damage. At actual weight four such would weigh only one and one-fifth tons, while the average load is ten tons. Had the wagon been taken apart and securely boxed the charge would have been ninety cents per 100 pounds actual weight, or about \$5.40 instead of \$13.60, in which case several tons of wagons could be loaded in one car. But, besides these facts, the case was one of inter-State commerce, and therefore was not within the jurisdiction of the Board. The remedy for overcharge, if it was an overcharge, is in the proper court.

L. D. RANDALL & CO., DUBUQUE, vs. THE ILLINOIS CENTRAL RAILROAD COMPANY.

DIVISION OF TERRITORY BETWEEN RAILROADS.

April 14, 1881, the complainants asked the attention of the Board to an alleged division of certain territory reached alike by the Illinois Central and the Chicago, Milwaukee & St. Paul roads. It was alleged that under such an agreed division between these roads only one of them, named in the agreement, should transport freight to certain points named, no matter what might be the wishes of the shipper. The matter was laid before the Illinois Central Company, and the following interrogatories put:

"1. Is there any arrangement between the companies named for a division of territory in Iowa available alike to both companies?"

"2. If your answer to the above be yes, please state whether the Dubuque agents of your company are instructed to refuse to convey freight tendered them in the usual way at the station, which is consigned to certain points attainable alike by both the lines mentioned.

"3. On receipt of merchandise at your station here consigned to stations covered by the agreement (if any there be) is such consignment delayed under any order or rule of your company?"

Prompt reply was made by the Illinois Central announcing that the territorial division complained of was abrogated by the parties to it.

KREUTZER & WASSEN, MARSHALLTOWN, vs. THE CHICAGO & NORTHWESTERN RAILWAY COMPANY.**OVERCHARGE.**

The complainants filed a statement of overcharge against the above company May 20, 1881. They asked the company's agent at Sheldahl to ship them their walnut lumber, a carload of which weighed 34,000 pounds. Under a rule of the company double rates were charged upon the excess over the stipulated maximum car load of 28,000 pounds published in the company's tariffs. This is alleged to be an overcharge by complainant. It was held by the Board that as lumber cars were always loaded and unloaded by the shipper or his agent, the company must have the right to affix penal rates on excess as a measure of safety to their cars and the trainmen who operate them. Otherwise the most serious damage, even to the loss of life, might ensue from overloading. All railroads from time immemorial have exercised this power, and the courts have justified the act. As the agent at Sheldahl was acting by complainant's direction, he was to this extent his agent, for whose acts the complainant is responsible. The rate demanded was not, therefore, an overcharge.

S. A. ROBERTSON, DES MOINES, COMPLAINT AS TO TAXING QUARRY TRACK.**TAXATION.**

This complaint is, that as the owner of about half a mile of railway track connecting his quarries with the track of the Chicago, Rock Island & Pacific Railway, at Earlham, Madison county, he is assessed thereupon by the local assessor \$1,200 to \$1,600 in addition to the land and improvements. He desires to know whether there is any remedy which the Board of Railroad Commissioners can afford him. This Board is a body of limited powers which are clearly expressed in the statutes. Nowhere is there to be found any authority under which it can act upon such a case. Sections 1317 to 1322, inclusive, of the Code, provide how and by whom railroad property shall be assessed, and the extent of the taxing power is therein provided.

E. L. CARRELL, ADEL, vs. THE DES MOINES & NORTHWESTERN RAILWAY COMPANY.**DISCRIMINATION AND OVERCHARGE.**

June 10, 1881, complainant states that the town of Adel is discriminated against in the matter of charges on wheat transported by the said railway company, and that he, personally, has been overcharged one cent a bushel on a large quantity of wheat shipped to Chicago. Both counts in the complaint are based upon the provisions of an alleged contract or agreement entered into by and between the said Des Moines & Northwestern Railway Company and sundry other parties named therein, a copy of which accompanies the complaint. Before final action was had by the Board, the complainant filed a notice asking a postponement of the case until further notice. It is postponed accordingly.

RICHARDS & BLACK, WAPELLO, vs. THE BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.**REFUSAL TO SUPPLY CARS OF CONNECTING ROADS.**

The complainants allege that they are grain shippers, and that the Burlington, Cedar Rapids & Northern Railway Company refuse to receive and transport for their use the empty cars of the Wabash Company; that they are unable to get cars enough for their use of the respondent railway of the connecting Chicago, Burlington & Quincy, but that they can get all they want of Wabash cars. Replying, the Burlington, Cedar Rapids & Northern Company admit that "to a limited extent it may have refused to receive and transport Wabash cars for the use of complainant," and that it has an arrangement with the Chicago, Burlington & Quincy by which the former "cannot justly be expected or required to haul Wabash empties while it has a supply of Chicago, Burlington & Quincy empties on its line." In this reply the defendant company appears to ignore the law. Section 10 of the Commissioner law makes it the duty of railway companies to furnish suitable cars to "any and all persons who may apply therefor; * * * also to receive and transport * * * the empty or loaded cars furnished by any connecting road," etc. This language is too plain to admit of any question as to its meaning. The judgment of the Board is that the complaint is sustained, and that it is the duty of the Burlington, Cedar Rapids & Northern Railway Company to receive and transport Wabash cars, or those of any other connecting road, upon reasonable notice so to do.

MATHEW COCHRAN, OASIS, vs. THE BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.**INSECURE BRIDGE.**

June 20th the complainant notified the Board that a highway bridge over the track near Elmira was unsafe and dangerous. The matter was referred immediately to the superintendent of the railway with the request to give it prompt attention. The master bridge builder of the company was detailed to make examination of the bridge, who reported on the 27th that it was "safe for travel," and that "the timber is sound in floor and bents." The complainant was informed June 30 of this report, and asked to say whether he was satisfied with it, and if not, he was apprised that the Board would make inspection on receiving notice from him. No reply has since been made.

J. H. MERRILL & CO., OTTUMWA, vs. THE CENTRAL IOWA RAILWAY COMPANY.**DISCRIMINATION.**

The complainants are wholesale grocers at Ottumwa, and sell goods to be transported over the line of the Central from Eddyville Transfer. They allege that the railway company discriminates against them and in favor of Oskaloosa, making special low rates to a firm there in the same business. An instance is given: "From Eddyville Transfer to Steamboat Rock is ninety-nine miles. We are compelled to pay thirty-two cents per 100 pounds fourth-class, while Oskaloosa to same point is eighty-nine miles—only ten miles less—and they have a special of eighteen cents fourth-class." In response, the railway company allege that the rate from the Eddyville Transfer to Steamboat Rock is twenty-six cents per 100 pounds fourth-class for

Oskaloosa shippers, and this rate between the same stations is open to the complainants. The decision of the Board, therefore, is that as the railway company offers to transport goods for complainants from Eddyville Transfer at the same rate as is received from others for like service, there is no discrimination. That rate as shown by the Company's answer to the complaint, is twenty-six cents per 100 pounds from the transfer to Steamboat Rock, the station mentioned in complaint.

KEYSTONE COAL COMPANY, RIPPEY, vs. THE DES MOINES & FORT DODGE RAILROAD COMPANY.

REFUSAL TO SUPPLY COAL CARS.

The coal company complains that it is unable to obtain cars enough to handle the coal ordered by patrons, either cars of the defendant railroad or of the Chicago & Northwestern, for which repeated demands have been made. The superintendent of the Des Moines & Ft. Dodge Railroad replying pleads the small stock of coal cars on that road, and states that fifty coal cars are under contract for them, which he hopes will be sufficient to meet the demands on his road, when they are completed. He also asserts his readiness "to transport Chicago & Northwestern cars from the Junction to "be loaded at any mine on our line of road." In deciding the case the Commissioners said: "Under the law it is the duty of railroads to furnish, *first*, cars for the business originating on their road to any and all stations upon it; *second*, to draw over their respective roads the cars tendered them "by any connecting railway, and also the cars of all transportation companies or persons at reasonable terms and for a compensation not exceeding "their ordinary rates.

HORACE EVERETT, COUNCIL BLUFFS, vs. THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

PUBLIC NUISANCE.

On the 14th of July, 1881, Mr. Everett filed a complaint alleging that the privy of the Chicago, Rock Island & Pacific Railway Company, at Weston station, was a public nuisance, and detailing sundry circumstances on which the complaint was based. The attention of the company was directed to the complaint, and investigation showed that while the cause of the complaint was exaggerated, it was sufficient to challenge the attention of the public. The causes of the complaint were corrected by the company.

T. & C. VAN HOOSER, CEDAR FALLS, vs. THE ILLINOIS CENTRAL RAILROAD COMPANY.

DISCRIMINATION.

Complainant is the proprietor of an omnibus line and of the Commercial Hotel in Cedar Falls. For some time this line conveyed passengers to and from the depots of the Illinois Central and the Burlington, Cedar Rapids & Northern railways, taking the transfer coupon tickets sold to passengers by both companies in payments, which coupon tickets were redeemed by the companies respectively. For business reasons which are not of the merits of the issue the Illinois Central Company notified complainant not to accept the transfer coupons as they would not be redeemed from him; and also

assigned him a special position on the depot grounds for his omnibus, and another position for another omnibus, giving the transfer business of its roads to the latter omnibus owner. Complainant alleges that as he is a common carrier of persons for hire, the act of the Illinois Central Company is one of discrimination and in violation of law and appeals to this Board for a hearing. This was a new question to the Board and they gave it especial attention as their decision would doubtless be a precedent for all similar cases. In deciding it the Board said interrogatively, Has the Illinois Central Railroad Company a lawful right to the control of its station grounds in the conduct of its business? Has an omnibus proprietor the right to use the grounds of a railroad company, which is devoted by law to railroad uses, for his private benefit or advantage? Railroads are held to strict responsibility as common carriers. In the transportation of passengers they are legally bound to afford every reasonable means for insuring dispatch, convenience, comfort, safety, security, and confidence to the public. That they may do this it is necessary that they have and exercise all such power over their ground and property as is not limited by law. Severe exactions from them on the one hand, coupled with a limitation of power to perform every reasonable requirement necessary to fulfill their duties on the other, would be a hardship which the law does not impose. * * *

In order to perform the duties required of them by law, railway companies must have the authority to exercise the power adequate to the requirement. * * *

In this case the Illinois Central Company engages with the public to carry passengers from its station to that of the Burlington, Cedar Rapids & Northern. Charged with this responsibility in the interest and for the convenience of the public, it ought in reason and law to have the power to prescribe the conditions of the contract; in other words, it ought to have a control equal to its liability, unless it engages to do things contrary to public policy or to the harm of private rights. As to the law involved in this issue, see Common Bench Reports, Vol. XVIII, p. 45; *Barker v. The Midland Railway Company*. This was an action brought by the proprietor of an omnibus line against the railway company for refusing him the privilege of entering upon the company's station grounds for the purpose of conveying passengers who desired to take passage on the railway and for conveying passengers by the railway from the station to an inn or to places upon the highway. Chief Justice Jervis held: "I am of opinion that the defendants are entitled to the judgment of the court. The declaration proceeds upon the assumption that the station is the private property of the railway company, subject to the rights of the public using the railway. It is not pretended that the plaintiff was using or seeking to use the railway. What right then can he have to say to the company 'I will use your private property for my profit?' There is no pretense for the action. It has neither principle nor any color of authority to sustain it." Justices Cresswell, Crowder and Willes, of the court, rendered like opinions. In concluding his opinion the latter said: "An action will not lie at the suit of A for the breach by B of a duty which he owes to C. I remember a case where a stage-coach passenger brought an action against the builder of the coach for an injury sustained by him from a defect in the vehicle. And the answer was, that an action would only lie as between the parties between whom the contract was made." It is the judgment of the Board that complainants have no legal cause of complaint against the Illinois Central Railroad Company.

J. B. HULL, FORT DODGE, vs. THE CHICAGO & NORTHWESTERN RAILWAY COMPANY.**NEGLIGENCE AND DAMAGES.**

July 20, J. B. Hull, a live-stock shipper of Fort Dodge, filed his complaint alleging that on May 10 he had shipped two car loads of live hogs from Fort Dodge, and two from Callender, consigned to Chicago *via* the Des Moines & Fort Dodge and the Chicago & Northwestern railways; that they were delivered upon the side-track of the latter company at Grand Junction soon after noon of that day; that he tried to get the Chicago & Northwestern station officers at Grand Junction to haul the cars to the water-tank so that the hogs could be watered and cooled off; that this was refused; that the hogs lay there until evening suffering with heat, and that as a consequence twenty of the hogs died before reaching Clinton, where he sold the carcasses at great loss. Vouchers of shipping, weights, sales' prices, and affidavits in support of the claim, were also filed. His claim was for \$321.75, less amount received for the dead hogs—\$72—net amount of claim, \$249.75. A careful investigation was made; testimony of complainant, the railway agents at Fort Dodge, Callender, Grand Junction, and Boone taken, and the facts reported to the manager of the Chicago & Northwestern Company; whereupon the company directed its claim agent to make settlement of the loss with the complainant.

W. F. ARCHER, SPENCER, vs. THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.**OVERCHARGE.**

August 22, 1881, W. F. Archer filed a complaint alleging an overcharge against the Chicago, Milwaukee & St. Paul Railway on a lot of household goods. With the complaint came two second-class passenger tickets from Chicago to Spencer which had been used only to Garner, on which he claimed a rebate for the unused distance; also a "duplicate" receipt of the Rome, Watertown & Ogdensburg Railroad Company for \$34.82 on "lot H. H. goods, "marked W. F. Archer, Spencer, Clay Co., Iowa; freight paid through, "\$34.82." The Chicago, Milwaukee & St. Paul Company collected of him at Spencer \$47.25 in addition to the \$34.82 paid in advance to the Rome, Watertown & Ogdensburg Railroad in New York. This he claimed was an overcharge, and asked that it be refunded. Investigation proved that as to the passenger tickets the snow blockade prevented the train of a certain day going west farther than Garner, and that complainant walked thence to Spencer; that the Chicago, Milwaukee & St. Paul Company had overcharged Archer thirty cents per 100 pounds from Chicago to Spencer; that the company had never authorized the Rome, Watertown & Ogdensburg Railroad Company to contract for freight at any special rate, or at any rate other than its regular published tariff; that in so contracting and receipting the "freight paid through," it could not bind the Chicago, Milwaukee & St. Paul Company, and was itself liable for the excess paid by complainant. The decision of the Commissioners was that the defendant railway refund to Archer \$4 on the unused passenger tickets, and \$13.50 overcharge on the freight, which has been done. As to the remainder of the overcharge as per contract with the Rome, Watertown & Ogdensburg Railroad, that company being a foreign corporation this Board has no jurisdiction of the matter.

W. H. CRAWFORD, HAMPTON, vs. THE CENTRAL IOWA RAILWAY COMPANY.

CONSTRUCTION OF LAW.

Complainant is a dealer and shipper of grain and seeds. He states that the Central Iowa Company refuses to ship his flaxseed in bulk unless he will sign a release exempting it from liability as follows: "In consideration of the privilege of loading and shipping flaxseed in car loads *in bulk*, and "at the same rate of freight as upon flaxseed shipped in bags, I hereby agree to assume all risk of wastage, loss or damage of all kinds, and further agree that the Central Iowa Railway Company shall not be held liable for "any wastage, loss or damage on the flaxseed in bulk shipped in car No. —." Mr. Crawford wishes to know if the railway company has a right to affix such conditions to its contracts for transporting flaxseed. It is the judgment of the Board that as flaxseed is much more liable to wastage and loss when shipped in bulk than any other grain that is ordinarily so shipped, it would be unjust to require the road to transport it at the same rate as is charged for wheat, corn, barley, and like coarser grains. No one expects railroads to carry timothy and clover seed in bulk in ordinary freight cars, and no one can reasonably expect them to prepare cars especially for that purpose, by lining them, at the same rates for coarser cars, and which can be used for all kinds of freight. Railways are bound by law to "furnish suitable cars for transporting any and all kinds freight," to "any and all persons who may apply therefor." They must, therefore, receive and transport flaxseed, but it must be tendered in such shape as will not subject the company to extraordinary hazard—in such form as a prudent man would supply in doing the business himself for himself. Now while the Central Iowa must transport the flaxseed, it obviously has the right to require it to be in such form as shall not subject the carrier to probable loss, or, in the other event, to demand such rate for carrying as will enable the company to make reasonable provision against such probable waste. It is the judgment of the Board that with such a release as the above duly signed the railway company can neither evade nor limit the liability to which common carriers have long been held; but it cannot be compelled to transport goods or things in form or condition that increases their liability in damages on account of waste without the right to an adequate or compensating charge.

A. A. COOPER, DUBUQUE, vs. THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

OVERCHARGE.

On the 27th of August the complainant filed with the Board the letters of Naylor Bros., of Salt Lake City, Utah, alleging an overcharge on two car loads of wagons shipped from Dubuque. The charge for three separate car loads is given, one of \$383, one of \$390, and the third of \$399, all for the same service. On examination it was found that the charge from Council Bluffs to Salt Lake City was \$315 per car in each case, and the excess of charge in the two latter cases was imposed by the Chicago, Milwaukee & St. Paul Company. When the matter was thus brought to the attention of the railway company its manager notified the Board that the matter should be adjusted with Mr. Cooper.

**T. E. MALDEN, MANSON, vs. THE ILLINOIS CENTRAL RAIL-
ROAD COMPANY.**

OVERCHARGE.

This complaint alleges that the company overcharged Malden for switching a car of lumber at Fort Dodge. Before the investigation could be had the complaint was withdrawn.

**POTTER & ARMITAGE, GLIDDEN, vs. THE CHICAGO & NORTH-
WESTERN RAILWAY COMPANY.**

OVERCHARGE.

This complaint alleged a charge for shortage on car load lot of grain, and asked for information as to the legality of the charge. Before it was investigated the complainants filed a letter which the Board interprets as a withdrawal of the case.

**CITIZENS AND AUTHORITIES AT SPENCER, vs. THE CHICAGO-
MILWAUKEE & ST. PAUL RAILWAY.**

APPEAL FOR COAL CARS.

On the 18th of October letters were filed with the Board from E. E. Snow, J. Q. Adams, and J. M. Cumings of Spencer, and H. C. Shadbolt, of Emmetsburg, reciting that there was no coal in those towns, and that it was impossible to obtain cars for getting any. The complaints were immediately forwarded to the railway company at Milwaukee, with the request that they be attended to at once. October 20 a paper reciting the dearth of coal in Spencer, and an appeal for relief, was filed with the Board. This document was signed by the mayor and council of Spencer, by the supervisors of Clay county, and by nearly all of the county officers. This, also, was sent to the company, with a still more urgent request that it be attended to without delay. October 22 General Manager Merrill wrote the Board that his company was "particularly interested in supplying the settlers along our new "lines with coal." "You may rest assured we shall do all in our power to "supply all parties with coal." Similar appeals coming from other portions of the "slope," the Commissioners concluded to adopt a more effective method, and so proceeded to Chicago, Milwaukee, and Minneapolis, where they made personal representations of the situation, and pleaded for prompt attention to it in order to avert a threatening coal famine. It must suffice here to say that the management of every railway we visited pledged itself to leave no means at hand untried to relieve the situation and guard against its recurrence. This matter will be treated more at length in another part of this report.

J. KNOWLES, ELLIOTT, vs. THE CHICAGO, BURLINGTON & QUINCY RAILROAD.**APPROPRIATING PRIVATE COAL FOR RAILROAD USE.**

This complainant alleges, under date of October 6, 1881, that the Chicago, Burlington & Quincy Railroad Company appropriate coal billed to individuals over their road; also that the company takes coal in transit to purchasers and transports it "to favored points, or to points where coal is in demand, and making a speculation out of it." This last averment of complainant is flatly denied by the railroad company, both by letter and in a personal interview. It is quite too improbable to find credit anywhere. As to the former charge the company frankly admits that owing to short supply at the mines, and to miners' strikes, it has in an instance or two used the coal billed to dealers, but palliation is offered. The railway company has contracts with the mines for a fixed quantity daily, which is necessary to move their trains of produce, grain, passengers, mails, etc., and without which all trains must stop. Where the mines fail to supply the necessary quantity, and bill their coal on the company's cars set in for their use to private dealers, the company has, in two or three instances, taken a few car loads in order to avoid the occurrence of immensely greater damage to the public by reason of stopping all trains and commerce on the line. This was only taking the quantity of coal contracted to the railway, and as a measure of public necessity. It is only under stress of circumstances beyond the control of the company that this has been done. The company also states that the demand for coal at this season of the year is far in excess of the capacity of the mines, and it is probable that some mines take orders outside of railroad contracts, beyond their power to fill. Whatever may be the needs of the railway company, it has no lawful right to appropriate coal—even if it be on its own cars—actually contracted to another party for delivery; and this, even if for lack of the coal the company would be unable to transport and deliver it to the purchaser. While this is the unquestioned aspect of the case, as a matter of law, it will hardly be denied that the public necessities may be such as to palliate, if not entirely to justify, the appropriation. With this investigation of the complaint, however, it is unlikely that occasion for further complaint will arise.

W. S. RITCHIE, MUSCATINE, vs. THE BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.**DELAY AND DAMAGES.**

This case is one claiming damages for an alleged delay and detention of a car load of melons shipped to St. Paul from Muscatine, in consequence of which the melons decayed and were lost. For lack of testimony required of the complainant, the case is yet undecided, and is subject to action when the evidence is produced.

C. TEAL, RUTHVEN.**INQUIRY.**

This complaint states that there is vexatious irregularity in the transmission of telegraph messages, and complainant desires to know if the Railroad Commissioners have jurisdiction of the telegraph companies. The jurisdiction of this Board is limited to railroads.

PLINY NICHOLS, WEST LIBERTY, vs. THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.**OVERCHARGE ON CONTRACT.**

Complainant alleges that he was an exhibitor of cattle at the State Fair, held at Des Moines in September, 1881; that the railway engaged to return his exhibit cattle free, together with his herdsman; that the company demanded and received fare from complainant on account of his herdsman in the sum of four dollars. Investigation proved that complainant sold a part of his herd while at the fair, and returned only the remainder under the contract, one of the terms of which was that the special rate was to apply only in case the cattle were not sold. As a part were not sold, and were returned under the contract, the presence of the herdsman was necessary for the proper care of the stock. It is the recommendation of the Board, therefore, that the Chicago, Rock Island & Pacific Railway Company refund to complainant the amount of the herdsman's fare.

L. E. HURLBUT ET AL., FORT DODGE, vs. THE MINNEAPOLIS & ST. LOUIS RAILWAY.**OVERCHARGE ON COAL.**

October 24, 1881, L. E. Hurlbut, and several other citizens of Ft. Dodge, filed a complaint against the Minneapolis & St. Louis Railway Company, alleging an exorbitant charge on coal transportation from Craig's mine to that town. The distance is stated at seven miles, and the rate charged ten dollars per car load of ten tons. The former charge was five dollars. Two members of the Board visited Gen. Washburn at Minneapolis, president of the railway company, and succeeded in getting a reduced rate of five or six dollars per car load, not to exceed the latter rate, which the Board deems a reasonable charge, and is ascertained to be acceptable to complainants.

E. H. MELOTT, OGDEN, vs. THE CHICAGO & NORTHWESTERN RAILWAY.**DISCRIMINATION IN DISTRIBUTING COAL CARS.**

The complainant alleges a "supposed" discrimination by the Chicago & Northwestern Railway against the town of Ogden in the distribution of coal cars. Complainant is the secretary of the Ogden school board, and states that for the lack of coal the board has been compelled to close the schools, and that repeated efforts have been made to get the company to furnish them coal. The railway company replies that it is not the manager of coal mines, and that mine operators and coal dealers have the business of coal supply in hand; that the railway company does not discriminate against Ogden, and is ready at all times, when in their power so to do, to supply cars for transporting coal. The company also asks that complainant state specific instances of the alleged or "supposed" discrimination against Ogden, in which case the wrong will be corrected. Complainant was duly notified of this request, but no answer has yet been made; from which the Board infer that all occasion for complaint has ceased.

E. TOWNSEND, CEDAR FALLS, vs. THE ILLINOIS CENTRAL RAILROAD.**OVERCHARGE ON SWITCHING SERVICE.**

October 29 complainant made protest against the charge of five dollars per car load for switching from the Burlington, Cedar Rapids & Northern side-track to the business place of complainant, on the Illinois Central side-track, and asked, "what is the legal charge under the railroad laws of Iowa?" The Commissioners found, on investigation, that the average distance from one side-track to the other was about one mile; that as a rule the transfer of cars to the Illinois Central side-track had to be done by a "flying switch"; that when the car was unloaded it had to be returned to the other road's side-track, making almost double service; that the ordinary mileage charge was not fairly applicable to this case, as the delivery of the car load to the Central was not for transport to another more or less distant station on the line of its road, or to any other connecting road; that it is a peculiar and purely local service at a junction station of another road. There is no law fixing freight charges in Iowa; there is a law declaring that an "unreasonable price" shall not be charged for any service. The Granger law rate, if now in force, would be \$4.05 for a car load of coal of the usual weight of fifteen tons. As the receipt of the load and the return of the unloaded car is a local yard service, the Commissioners held that five dollars per car is not an unreasonable charge.

R. B. FISHER, KNOXVILLE JUNCTION, vs. THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.**DEMAND FOR HIGHWAY CROSSING OF TRACK.**

On the 4th of November complainant filed a statement alleging that he was the owner of the land on both sides of the track at Knoxville Junction, Mahaska county, and demanding that the railway company be required to construct a good and convenient crossing over the tracks at the junction of the two branch lines, at the west end of the station platform. The investigation of the complaint is yet incomplete and the case yet to be passed upon.

J. C. BAKER, EMMETSBURG, vs. THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.**LACK OF COAL CARS.**

This complaint alleges that it is impossible to get cars for hauling coal on the Chicago, Milwaukee & St. Paul Railway to Emmetsburg. As in other similar cases, the matter was urged upon the company and demand made for a supply of cars at that point for the coal trade; replying to which, the company promised to do all in its power to comply.

GEO. HARRISON, EMMETSBURG, vs. THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.**DEMAND FOR CARS.**

Complainant states that the town of Emmetsburg is out of coal; that applicants are, for some cause, unable to get cars for hauling in supplies; that the people are cutting down their young growing groves to use as fuel, and asks the Board to help them. The railway company promised to comply with the demand for cars, and adds that it has large quantities of its own coal in transit for points in northwestern Iowa, to be sold at cost and haulage.

W. H. PERRY, LEMARS, vs. THE DES MOINES & FT. DODGE RAILROAD COMPANY.**REFUSAL TO RECEIVE CARS OF CONNECTING ROAD.**

This complainant alleges that he is a coal dealer at Lemars, a station on the Illinois Central Railroad; that the Des Moines & Ft. Dodge road refuses to receive and haul the empty coal cars of the Illinois Central company from Ft. Dodge to the Climax coal mine, situated on the latter road, to be loaded with coal and returned to the junction with the Illinois Central road. The complaint is accompanied with a letter from S. R. Stimson, manager of the Climax Coal Company, saying that he has information that the Des Moines & Ft. Dodge Railroad Company refuses to haul Illinois Central cars to the Climax mine. On investigation it was ascertained that the Des Moines & Ft. Dodge company were ready to haul the cars, the superintendent saying that his company "has not refused to take empty coal cars from Ft. Dodge to Coaltown for the purpose of being loaded by the Climax Coal Company, when the cars have been offered to us at Ft. Dodge by the Illinois Central Railway Company." This is in accordance with law, as all railway companies are bound to receive and transport the empty cars of a connecting road to be loaded and returned to the road so connecting.

J. T. MILLER, IOWA FALLS, vs. THE BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.**REQUEST FOR STATION ACCOMMODATIONS.**

The complainant, under date November 24, 1881, alleges that he was on that day a passenger on the Burlington, Cedar Rapids & Northern Railway; that it was a cold wintry day; that desiring to take passage on the Central Iowa at the Junction of the two roads near Abbott, he was delivered by the Burlington, Cedar Rapids & Northern Company on a plank platform, the company having no station building or waiting-room for his accommodation; that he was informed that many persons change daily from one road to the other, and that several ladies the day before had a like experience. He asks that a remedy for the inconvenience and discomfort be supplied. Besides this formal complaint several verbal complaints have been made to the Commissioners on the same account. On due consideration the Board, as authorized by law, gave notice to Mr. C. J. Ives, superintendent of the said railway company, to erect a suitable station building, or waiting-room, at or so near the point of intersection of the two railways as shall afford reasonable shelter, comfort, and accommodation to passengers who may desire to change from the train of one railway to the other. The statement of the case and notice was duly certified by the Secretary of the Board as required by law, and served upon the railway company by mailing it to the superintendent at Cedar Rapids, Iowa.

A. A. WELLS, EMMETSBURG, vs. THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY. •

DEMAND FOR COAL CARS.

On the 20th of November this complainant alleged that he was a resident of Walnut township, Palo Alto county, distant some seven miles from Emmetsburg station; that he has already made three trips to the station after coal and was each time disappointed, finding none in the town; that the timber land along the river near by is overflowed, and has, therefore, been unapproachable for three months past; that corn is too scarce and price high to be patiently burned as fuel, and that the rain-storms and high water of the entire fall have destroyed much of the hay crop, so that there is no surplus left to be twisted into coils and knots for fuel, as in years past, and that it is impossible to get either coal or coal cars. This is only another one of the many complaints made by citizens of that section of the State against the Chicago, Milwaukee & St. Paul. As in all the later cases, this complaint was called to the company's attention, which, in its sad recitals, would seem to be quite sufficient to spur the company to the utmost exertion in their power. The company has promised again to meet the demand, so far as its power to do so extends.

CITIZENS OF DUBUQUE vs. THE CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

EXTORTION.

On the 24th of November a considerable number of citizens of Dubuque made complaint against the Chicago, Milwaukee & St. Paul Railway Company because of a recent increase in the rates charged on wood from several stations on its lines in Clayton county to that city. A new wood tariff had been promulgated by the company a few days before and the rates were alleged to be excessive. Careful investigation was made and a comparison made of the new rates with those provided in the Granger tariff act of 1874. The Chicago, Milwaukee & St. Paul Railway Company had bought the Chicago, Clinton, Dubuque & Minnesota Railroad during the year preceding and had, up to a recent date, made no changes in the tariff on wood. It appeared that the old rate was made to meet the competitive river rate, and was, in some sense, a neighborhood accommodation. A careful comparison with the "Granger-law" rates proved that the old rates were from forty to about sixty per cent lower, and could not, therefore, have been fair, or in any sense remunerative to the company. The comparison included ten different stations, which comprised all from which wood was shipped in any considerable quantity. There is some little doubt as to what the Granger rate was. The classification section placed wood for fuel in class D, yet the rate section contained no column of charges for such a class. In the absence of such a rate on class D, the Commissioners calculated an equation of the rates on classes A and B, and B and C, and by deducting this equated rate from C, made a forced rate for class D, wood being the only article in this class. With this calculated rate thus obtained the comparison was made, and the result was found to be that the increased or new rate was a little higher than the "Granger rate" from nine of the ten stations in issue, and the single exception showed a difference the other way of only four cents per car load of 24,000 pounds. It was recommended, therefore, that a reasonable reduction be made, which was done.

**S. A. AYRES & CO., DES MOINES, vs. THE CHICAGO, ROCK
ISLAND & PACIFIC RAILWAY COMPANY.**

DAMAGES.

The complainant alleges that the Chicago, Rock Island & Pacific Railway Company damaged two packages of crockery and glassware while in transit, and claims damage for the breakage. The company denies the breaking and the case is yet under investigation.

THE COAL PROBLEM.

ONE of the most difficult and delicate duties of the Commissioners has been the adjustment of complaints growing out of the distribution of cars for transporting coal. Iowa is very largely a prairie State, and its northwestern portion, comprising fully one-third of its area, is peculiarly noted for its scarcity of both coal and wood land. As a consequence, the dependence for fuel and manufacturing purposes is almost wholly upon coal transported by rail. None of the great lines of railway which pass through the principal coal fields of Iowa, extend into the portion of the State mentioned, and hence this necessary article cannot reach the people except by passing over two or more railways on high short-haul rates. The cost to the consumer is therefore considerably enhanced, as compared with those portions of the State directly accessible to the coal fields by a single line of railway. A large proportion of the settlers of northwestern Iowa are people of slender means and limited facilities for storing and handling coal in considerable quantities. Naturally depending upon the railway lines for supplies of all kinds on short notice, great hardships overtake them if this expectation is not fulfilled. The settlements in some parts are widely scattered, and many of them are at long distances from railway stations. Even when the coal supply is equal to the demand, blockading snow-storms and continued rain-storms put an embargo upon carrying it by teams over the common highways. As these conditions are nearly always present at those seasons of the year when coal is most needed, the situation is at best an unfortunate one. Quite naturally a dearth in coal supplies is laid at the doors of the railway companies, and complaints against them are numerous and sometimes very bitter. That these corporations do all that they might or ought to it is folly to assert, but that they are entirely responsible for the misfortunes of the people in this regard is untrue.

If we carefully examine the subject we shall see how it is that many considerations of one kind and another enter into the problem of which no account is taken. We shall see how difficult it is to meet the needs and expectations of so many interests, and these widely scattered, at a time when each is whetted to its keenest activity by the

sudden occurrence of an emergency. Some one has said that "it is the unexpected that always happens." The people who depend on coal never expect a snow blockade—until it happens. Coal dealers never expect an unusual demand for coal—until it happens. Coal mine operators never expect a sudden and unusual rush of orders—until it happens. Miners never expect an opportunity for a "strike" made to hand—until it happens. Railway companies never expect a demand for more cars than they have—until it happens. Coal consumers never expect that coal supplies will be utterly cut off—until it happens.

A year ago the middle of October a severe snow-storm fell upon the State, blockading the railways and suspending business generally. This storm was repeated almost weekly for the three or four succeeding months. There was no supply of coal in the northwest worth mentioning—the railroads even having less than usual in their bins—nobody expecting cold weather at so early a date. The very storms which stopped coal transportation, stopped railway travel and commerce generally. The railways could not supply coal until the tracks were cleared. Locomotives engaged in removing the snow could not be used for hauling coal. Thus the railway candle was burning at both ends. This condition of things continued with only fitful interruptions during the entire winter, and the experience was a painful one. But in one short year its lesson appears to have been forgotten. With the view of obtaining all the facts of the situation, and of determining, if possible, where the responsibility lay, and in the hope that they might aid in averting a repetition of last winter's coal famine, the Commissioners made careful investigation of the matter, which was spread out in their report of 1880, together with such recommendations as the case clearly suggested. Had these recommendations been heeded "coal famines" in Iowa would have been rare, if at all possible. The following are extracts from last year's report:

"The moderation and mildness of several preceding winters had led to somewhat lax habits in the preparation for extreme cold weather at so early a date, and consequently the early opening of the present winter at an unusually low temperature found consumers of coal unsupplied. Owing to the mildness of several successive winters previous to this, the demand for coal was comparatively light, and while mining corporations were gauging their stock by the experience of years past, the railroad corporations were also gauging their transportation facilities to the average demand of the last half dozen years. This situation was made all the worse by the accident of 'strikes' among many bodies of coal miners during the fall and early winter

months. The early 'cold snap' was succeeded by another, and still others, in rapid succession, thus increasing the demand, while the supply was scarcely up to the average, owing to the 'strikes.' The sudden revival of manufacturing industries, and the increase in commerce, in which coal was used to supply the motive power, also increased the unusual demand, and between this large demand on the one hand, and the shortened supply on the other, the early winter, with its continued severity, created a degree of popular anxiety quite unexampled in the history of the State. Complaints of the scarcity of coal were heard on every hand. Regrets were sincerely felt by mining corporations that they were unable to meet the sudden demand. Unprepared for such an emergency, the regrets of the railroad companies over their short supply of coal cars were equally unavailing.

* * * Manufacturers, transportation companies, and all heavy consumers of coal ought to learn the important lesson conveyed by this winter's experience and make ample provision for such emergencies. All communities in those portions of the State where coal is the principal article of fuel, ought, also, to procure their winter supply before the earliest date of winter openings. Private consumers cannot reasonably complain of coal corporations for not providing great supplies beforehand without knowing whether there will be a demand. The people generally, on due consideration, will scarcely hold coal companies and the railroads to sole responsibility for a condition of things which they themselves make little or no provisions for when it can best be done. The testimony of all the letters printed in this Appendix proves that most of the railroad companies whose lines run into or through coal fields are fairly well supplied with coal cars, and that coal is given the preference in shipment over everything except perishable articles. It proves that although coal cars are ill adapted to any other use than coal and construction transportation, they are, nevertheless, kept in large supply and are being steadily increased. It proves that no matter how long coal cars might be on hand, the unexampled demand suddenly precipitated upon the State by the early and continued cold weather of November and December could not be wholly and promptly met. It also shows that railroad companies can do much to avoid the recurrence of the pressure upon themselves by laying stocks of coal along their lines in August and September, which would enable them to meet the general demand more fully during the next succeeding three months. It is a serious question whether railroad companies are justified in withdrawing their coal cars for use in construction—frequently at remote points—at a time when they are likely to be suddenly needed for their legitimate use. If these suggestions were regularly acted upon the coal companies would have far less difficulty in providing supplies, as it is on occasions of large demand and uncertain supply that miners precipitate 'strikes,' and these make bad worse. Indeed there is no view of this matter which does not suggest a divided responsibility and also the ease with which much of the difficulty surrounding it can be avoided." * *

Besides the short supply of coal occasioned by miners' "strikes" during the last three months of 1880, and the negligence of all concerned in regard to procuring stocks for winter use, several of the larger lines of railway were engaged in extending their lines into new territory. This was particularly true of the Chicago & Northwestern and the Chicago, Milwaukee & St. Paul railroads. As a consequence both corporations were using nearly all their coal cars, the latter in particular having hundreds of them on their Dakota lines—for carrying ties, rails, spikes, telegraph poles, and other construction material. This greatly reduced the complement of cars for coal uses, so that when the early winter set in with such suddenness and severity the supply was far short of the demand. Even when the first snow blockade was removed along the eastern portion of their lines hundreds of coal cars were snowbound along the western end and on the Dakota extensions. To this state of things add the unexampled increase in the volume of business on all lines and the difficulties of the situation become apparent. The short supplies of coal were exhausted within a few days, and every conceivable shift was resorted to by the people to avoid freezing. Wood was hauled a score of miles, when it was possible to move at all, and prices ran up to enormous figures; fences were burned; growing groves, planted out to afford protection against the blasts of winter, were cut down and burned; sheds and out-houses were torn down to burn, and in some instances dimension lumber was bought from the lumber yards and cut into fire-wood. And worse than all, thousands of bushels of corn was used for fuel. Hundreds of tons of hay was twisted into hard knots, or skeins, and made to do duty as fire-wood. Railway coal-bins were exhausted and trains were frequently snowed in and were unable to get out until coal to supply the locomotives was conveyed to them. So great was the distress at times that when coal trains were being moved along the roads the suffering people defied the law and seized the coal in car loads to keep their families from freezing. The distress was ample excuse for these proceedings, as self-preservation is the first law of nature. The railway companies could not complain, and had they done so, and proceeded to legal extremities, the result would have been the same. During all this time the coal operators were flooded with orders. The railways were under public contract to convey the mails, and failure not only unsettled business obligations, but subjected the companies to heavy fines. The public would not patiently submit to

a general suspension of trains, and thus the railway companies were forced in many instances to seize coal wherever they could find it. This, of course, served to still more intensify public feeling, and altogether the situation was trying in the extreme. Such were the circumstances during a large portion of the winter of 1879-80, and it was in view of them that the Commissioners at once made the most thorough investigation which the brief time permitted, and upon which they made their last year's report on the "Coal Problem."

THE SITUATION IN 1881-2.

The present year finds the situation much the same as last. True, the condition of the weather is different, the winter up to this time—November 30—being very moderate. Complaints of scarcity of coal come from all portions of western Iowa, and the Commissioners are entreated to give relief to the complainants. As was the case last year, the railway companies are short of cars and unable to meet the sudden demand for them produced by the first "cold snap." Promptly the Commissioners set to work to afford relief, if in their power to do so. Besides the written complaints filed with them during the latter part of October, many verbal complaints were made to them. One of their number at once passed over some of the roads, in order to ascertain the real condition of things. He soon found that "the half had not been told." Armed with his observations, and with numerous formal complaints, together with the representations verbally made by many dealers in coal, two members of the Board proceeded, in the latter part of October, to Chicago, Milwaukee, St. Paul and Minneapolis, and laid the matter before the managing officers of all the roads whose lines reached into Iowa. The distressing experiences of the winter before were laid before these officers, and the complaints of the present were urgently pressed upon their attention. As the Commissioners expected, the managers had various excuses, and it is but just that they be recited in this report, so that the public may judge of their sufficiency.

RAILWAY EXCUSES FOR THE SHORT COAL SUPPLY.

First it was replied that the situation was not due to them alone. It was alleged that the mines were not sufficiently developed to meet the great demand, even if the cars were doubled and quadrupled in number. It was said that the demand for coal during the summer

was light, and that only about half the winter force of miners were kept at work; that because they were unable to get work the whole year round the miners left the State for other mines, where the demand for labor was more regular and constant. As a consequence the large, sudden demand on the first appearance of severe cold weather far exceeded the supply;—and for this the railways alone were blamed. As to the short supply of coal cars, it was replied that many of them were used in constructing new lines—for pushing roads into sections having no railway facilities for coal or anything else. Considerable stress was laid upon this; for, said the managers, while the people you specially represent are in need of coal, those in the sections where we are pushing our extensions are in like need of coal and of everything else carried by railways. The latter certainly are in the worse condition of the two. Another, and somewhat formidable, explanation was that the rail commerce of the State had grown to such vast proportions within the past two years, they were unable to meet the demand for cars for any of the various branches of traffic. Grain and live stock cars to an extent never before known, were in constant use, owing to the unusual surplus of these products seeking market under the spur of high prices and very low transportation rates. The large volume of grain moved eastward had filled the Chicago warehouses and elevators, and hence the continued stream of grain must go on to the sea-board in the local cars—an unusual proceeding and against the rule of the roads—or it must be permitted to remain in them, as store-houses, until such time as room could be made for it. The manager of one corporation which has nearly a thousand miles of road in Iowa, showed the visiting Commissioners his car account, showing that over *three thousand nine hundred* of their cars were at that moment on track between Chicago and New York carrying produce, or on their return with merchandise or empty; and this for want of storage room in Chicago to receive the produce when it reached there. Rather than await the uncertain time when storage room could be had for these four thousand cars of freight, the manager permitted them, in violation of the rule of the company, to be hauled to the sea-board—a round trip which would consume two or three weeks. Shippers and producers, said the managers, insist upon having cars to transport their freight, and unless we supply them the clamor would be a thousand fold greater than over the short supply for coal. Nearly all the managers represented, in further explanation, that not having ex-

pected such an unexampled growth in the volume of business, they had not cars enough to meet the demand; and that as soon as they saw the business had reached such proportions they all sent in orders for new cars—in lots from fifty to many hundred each. This sudden demand had overwhelmed the car factories, and they are now, all over the country, several months behind their orders. Still another fact was offered in excuse; to-wit, that the great increase in business had very largely increased their own consumption of coal in their locomotives, which must be had if business is kept up. The manager of one company informed us that they required from one Iowa mine alone four hundred tons per day for the use of their engines. Such are among the main reasons given by the railway officers for their seeming dereliction in transporting coal.

THE OTHER SIDE OF THE CASE.

The Commissioners are frank to admit that there is much weight in the sum of these explanatory excuses; but that nevertheless they do not exonerate railway companies from great responsibility for the suffering made by short coal supplies. They feel assured that had their recommendations of last year been complied with, much, if not all, of the present trouble would have been averted. In their report of 1880 when treating of this coal problem, this language was used: "It is a serious question whether railroad companies are justified in withdrawing their coal cars for use in construction, frequently at remote points, at a time when they are likely to be suddenly needed for their legitimate use." The later experience of last winter, and the similar sufferings of the early part of the present winter, constrain the Board to repeat that suggestion with yet more definiteness and emphasis. We do not believe that any railway corporation has a right to withdraw its coal cars from that trade and employ them in hauling construction material at a time of year when experience shows they are liable to be in great demand on instant notice. The duty of all railways, a duty clearly defined in the law, is to *"furnish suitable cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight, when within their power to do so."* It will hardly be disputed that the railways of Iowa have coal cars enough to meet any demand for that trade, at any time of year, if they are where they can be immediately had. What-

ever may be the supposed needs of any railway in the matter of the construction of new lines or extensions, there is no justification for using coal cars for that purpose on the threshold of winter. The importance of this ruling and the necessity of the law quoted will be the more apparent when we consider the extent and severity of the suffering complained of during the past six weeks. Some complainants allege that they have been compelled to twist knots of hay from their stacks with which to make fires for cooking food and supplying warmth to their homes. In one instance an officer of a school board made a journey of about 300 miles to consult with one of the Commissioners in reference to coal supplies, the officer stating that not a pound of coal was to be had at the station near by and that as a consequence the school he represented and others in the neighborhood had been forced to close. Still others complained that for lack of coal—there being no wood-lands within many miles—the people were buying coarse lumber from the yards and cutting it into fire-wood. On the 20th of October, a complaint was made by the entire officary of the town of Spencer, including all the county officers. This complaint is copied entire for the double purpose of showing the general character of the coal troubles, and as introducing a new feature in the matter of the coal supplies:

To the Railroad Commissioners of the State of Iowa:

We the undersigned supervisors of Clay county, and county officers thereof, and the mayor and town council of Spencer in said county and State of Iowa, respectfully show your honorable body, that the Chicago, Milwaukee & St. Paul Railway Company is the only company operating a railroad to Spencer or in Clay county, Iowa; that early in the fall said company advertised to furnish soft coal to the people here at prices much below those at which regular dealers here could afford it; that in consequence thereof the local dealers quit handling soft coal and ordered none for sale; that said railroad company has failed to supply the people here with coal as they advertised to do, and have now no coal on hand here nor are they shipping in any at present except an occasional car load; that there is no wood, or coal, or fuel of any kind for sale here, and many families are entirely destitute of fuel; that unless measures are immediately taken to supply the country with fuel great suffering will occur; that your petitioners are informed and believe that plenty of coal can be obtained in the outside markets, and that it is entirely the fault of said Chicago, Milwaukee & St. Paul Railway Company that such destitution exists here. Wherefore, we pray you to take such steps as you may deem necessary to cause said company to ship in coal

here as agreed, and to furnish transportation for hard coal to our local dealers.

Dated, Spencer, Clay county, Iowa, 17th October, 1881.

[Signed]

J. J. DUROC, *Chairman Board of Supervisors.*

H. SMITH,

JOHN DODGE,

JAMES GOODWIN,

Supervisors, Clay county.

P. E. RANDALL, *Treasurer, Clay county.*

H. CHAMBERLAIN, *Clerk, Clay county.*

A. G. CONSTANT, *Deputy Recorder, Clay county.*

A. T. MCCARGAR, *Auditor, Clay county.*

H. B. WOOD, *Deputy Auditor, Clay county.*

J. B. EDMUNDS, *Mayor of Spencer.*

J. ROOD,

J. P. EVANS,

A. C. PERRINE,

M. S. GREEN,

J. C. MCCOY,

Council of incorporated town of Spencer.

The Commissioners, as before stated, at once visited the various railway officers and urged upon them the importance of immediate attention to this matter of coal supply. They directed the attention of the Manager of the Chicago, Milwaukee & St. Paul Railway to the averment in the above complaint, that the company had "early in the fall" advertised to furnish soft coal to the people here, at prices much "below those at which regular dealers could afford it," and "that in consequence thereof the local dealers quit hauling soft coal, and ordered none for sale," and finally to the statement that at so late a day as October 17, "said railway has failed to supply the people here with coal as they advertised to do, and have now no coal on hand here, nor are they shipping in any at present, except an occasional car-load." This agreement of the company advertising thus to supply coal at rates much reduced below the market price by local dealers, was corroborated by posted notices in print in the station buildings and depots of the company, which at least one of the Commissioners has seen, and finally by the admission of the railway management. Replying to this the manager said, his company had been engrossed all summer in the work of extending its lines into sections without any railroad at all, using a large part of their coal cars and motive power in construction, and therefore, they had been unable to give earlier

attention to supplying coal as advertised. The Commissioners were told that the company had bought 30,000 tons of soft coal, which would at the earliest possible day be delivered at stations along its lines, and sold at cost and carriage; that the company earnestly desired the people on its lines to be supplied with every comfort attainable, and remembering their discomforts of last winter, had gone out of their line in buying this large amount of coal in order to supply it at cost price. The motive was unquestionably honorable and humane, but its execution was so fitful and long delayed as to quite rob the good intention of its virtue. The advertised purpose to furnish coal at all the railway stations along this road at practical cost and carriage, served the purpose of driving regular dealers out of the trade, as effectually as though a lawful mandate of prohibition had been served upon them. Consumers, like the dealers, relying upon a redemption of the company's public pledge, took no action toward getting in a supply. But for this unusual scheme of the railway company, it is probable that attempts to lay in stocks would have been made by local dealers, school boards, and private consumers. It is difficult to excuse this company for not taking early action in the way of performing its promise to the public. It is also a matter of serious doubt, whether the plan adopted by the company, however humane and generous in itself, is at all defensible. The business of railways is not one of charity and benevolence, but to supply every facility in their power to the people for the transportation of any and all kinds of freight. The attempt by a railway company to furnish coal at any price looks like an intention to secure control of the business. This is to a certain extent an interference with the legitimate business of the people, and surely is not in the line of legitimate railway operations. As to the case in point the mere public announcement of the purpose to furnish coal to promiscuous consumers at the stations by the company, had the effect to force every coal dealer out of the trade. The assumption in this plan was that the company could, and would, meet the demand for coal with more regularity and certainty, as well as cheapness, than local dealers were in the habit of doing. As a matter of fact, up to November 1, the supply was by no means so large or so general as under the old *regime*. That it could have been otherwise admits of but little if any doubt, for what the company did in November it could have done in September—filled its bins with coal and been prepared for any probable emergency.

Another cause of complaint alleged against several railway companies was that of seizing coal in transit consigned to dealers or consumers.

Admitted instances of this kind are known to the Commissioners. The excuse given by the offending railways for this is that they had existing contracts with the mines for a fixed quantity of coal per day for serving its engines; that this contract ante-dated the private orders and should have been given precedence until the agreed quantity had been furnished; that the public necessity of moving trains knows no law, and when a company finds itself out of coal under such circumstances, and its own cars loaded with coal for private consumers or dealers, it has ample excuse, if not legal warrant, for seizing it in transit. Otherwise all trains must stop, declare the railways, by which vastly greater injury is inflicted upon the people. Admitting the rightfulness of the premises, the conclusion is natural enough. But had the railways laid in stocks of coal a month or two before the average date of winter openings, they would not have been so dependent upon the daily output of the mines for handling traffic, including coal. Then dealers and private consumers would have found the companies in a condition to furnish them cars and the movement of coal for general use could have gone on without let or hindrance so far as the railways are concerned.

In November the attention of the Commissioners was called to an editorial article in the *Standard*, a newspaper published at Boone, Iowa. Appeal was thus publicly made to this Board to effect a remedy for the matters complained of if in their power. Immediately the complaint was laid before the manager of the Chicago & Northwestern Railway, and he was asked to make explanation and reply to the averments and imputations contained in the article. The complaint of the *Standard* was as follows:

A new turn to the fuel question occurred last Monday, when five cars of Oskaloosa coal were unloaded and distributed to the citizens of Boone. The schools of the city, at least some of them, had been obliged to close that day until the distribution of this fuel enabled fires to be again started. We have made inquiry as to the cause of this anomaly, the bringing of coal one hundred and twenty-five miles or more to be burned right over the beds of as good coal as there is west of Pennsylvania, and the result points to the persistent disposition on the part of the Northwestern to discriminate against our home mines, though these are located on their track. It is evident that coal carried one hundred miles will pay a transportation company better than if only carried four miles, and so long as this is the case and our mine operators and the public here patiently submit to this imposition they can continue to buy Oskaloosa coal at \$5 a ton in preference to their own at \$4. The mine operators here tell us that they have filled their contracts daily with

the Northwestern, loading for them the number of cars they agreed to, but that more are demanded and the company refuse to furnish cars for private shipment so long as the miners decline to supply the company with all it desires. To make this supply satisfactory would be well nigh impossible, for it would involve furnishing all the Northwestern can use in its business. That would enable the officers of the company to ship from their own mine at Oskaloosa to private parties, as there is more profit in that part of the business. This is just the way the Boone miners do not desire to do, for they want to supply this private trade themselves, after fulfilling their agreement with the Northwestern. So in this contest, even the immediate local demand remains unsupplied, and where the end will be can only be imagined; but shrewd observers suggest that this is the beginning of the freezing-out process by which all the coal mines of Iowa are to be gathered into the possession of the railway companies, or their managers.

The case here supplies the best opportunity for testing the power and disposition of the State Commission, and of making a record of glaring facts for the coming legislature to ponder over, and both miners and the citizens are interested in seeing that this is done. If the transportation companies obtain control of the mines, they can dictate the price of fuel to the State, and there is no help for it. They will be able to destroy one element of local profit, in the establishment of stores at the mines from which to pay their own operatives, while the merchants of Boone and Boonsboro will continue to be taxed for policing the community and denied the opportunity of making sales to the workmen. We have personally been witness to just this state of affairs in Pennsylvania and do not desire to see it inaugurated here in Iowa, for it is the worst form of slavery known outside of negro servitude before the war. This question is deserving of careful and persistent thought by all who have the future good of Boone county at heart, and this first entering wedge of oppression is suggestive of such consideration.

The following reply was made by the general manager of the railway:

CHICAGO & NORTHWESTERN RAILWAY COMPANY, }
CHICAGO, November 28, 1881. }

HON. E. G. MORGAN, *Secretary of the Railroad Commission, Des Moines, Iowa*:

DEAR SIR—I have received your favor of November 23, containing a clipping from the *Boone Standard*, and making certain inquiries on behalf of the Commissioners as to the relations between this road and the Consolidation Coal Company. Both of these I shall try to answer.

General charges are hard to meet. If the charges made in the *Boone Standard* mean anything, they mean that this company has willfully failed to supply a proper quantity of cars at the mines on its road in the Boone district, and that, as a consequence, the mines have not been able to ship coal, private parties have not been able to get coal, and this company by judiciously fostering this condition of affairs has been able to sell Oskaloosa coal at Boone at an advanced price. The only answer I will make to this is

to ask that we may be informed of any occasion or date since our attention was seriously called to the matter on which we have failed to deliver at the mines in the Boone district all the cars for the coal trade for which requisition was made. If there has been any occasion on which we have so failed I have yet to be informed of it, and if I am told of any I will cheerfully report it to the fault of this company. As a matter of fact this company has not attempted to monopolize the coal product at Boone, Moingona, and other places. Our own contracts for our own use at these places have been only partially filled, and we have voluntarily relinquished a portion of the amount that we might justly have claimed under our contracts in order to enable the mines to supply private parties. We have not sought to limit the production by these mines in any manner whatever, nor have we in any way interfered with their delivering coal to private parties except by making contracts, into which these mines entered, for such supply as was necessary for the operation of our road. If, therefore, from the fact that the mines in the Boone and Moingona districts have not a large enough production to supply the demand it has come about that Oskaloosa coal has been sold at Boone, I beg that this company may not be held wholly responsible therefor.

This company is engaged in transportation and not in peddling coal. All the investments it has made in coal property have been for the purpose of assuring to itself a sufficient coal supply for its needs in its regular business. Such coal as it does not need for this purpose it sells, but it was not a desire to get into the coal trade, nor to form a coal monopoly, that prompted this company to make its investment in the Consolidation Coal Company.

[Signed]

M. HUGHITT.

The Commissioners have no occasion, and much less disposition, to enter into a discussion of the points in issue between the newspaper complainant and the railway respondent. It is not the province of the Board to determine what coal mines the Chicago & Northwestern or any other corporation shall or shall not buy, nor is it for them to say that Boone or any other town or station shall be supplied with coal from any particular mine, near or remote. It is their duty to see that the law in regard to furnishing cars to all who may apply therefor is faithfully observed. Section 10, chapter 77, of the acts of the Seventeenth General Assembly, makes it "the duty of any railroad corporation, *when within their power to do so, and upon reasonable notice, to furnish suitable cars to any and all persons who may apply therefor, for the transportation of any and all kinds of freight, and to receive and transport such freight with all reasonable dispatch, and to provide and keep suitable facilities for the receiving and handling of the same at any depot on the line of its road.*"

However it may have been before the Commissioners urged the threatening "coal famine" upon this company, its manager intimated

on the date of his letter above that since that time it has not "failed" to deliver at the mines in the Boone district all the cars for the coal "trade for which requisition was made." It only remains to be said as to this complaint, as has been said in other similar cases, that had the railway company laid in supplies of coal for its own use along its roads during August and September it doubtless would have had an abundance of coal cars to furnish to "all who apply therefor"—local dealers and private consumers—on the opening of winter, which all experience shows to be the time of greatest demand.

THE IOWA COAL MINES.

There are now four hundred and fifty-seven operating coal mines in the State. Some of these are very large and their output per day is enormous, in some cases averaging seven hundred tons during the busy season. The entire output of all the mines is estimated by the State Mine Inspector, Mr. Parker C. Wilson, at three million five hundred thousand tons. If all the mines were of equal capacity the output of each would be 7,658 tons per year, or an average of about twenty-five tons per day. Whether the mines are sufficiently developed and numerous to meet the demands at all seasons of the year, is a question very pertinent to a just understanding of the "Coal Problem," and the responsibility of the railways for the short supply annually complained of. That they might speak with some confidence upon this branch of the subject the Commissioners conferred with Inspector Wilson, whom they believe to be well informed thereon, and obtained much information that will aid in a just understanding of the whole matter. He states that when worked to their full capacity all the mines in the State are not sufficient to meet the unusual demands during a cold October, November, and December. If he is correct in this it serves to relieve the railway companies from a part of the responsibility now generally put upon them by the public for the meager coal supplies in many places at certain seasons of the year. In other words, it divides the responsibility, and the fact ought to be taken into account when passing judgment upon coal shortage during the early winter months. This was the opinion which the Commissioners entertained when treating of this subject in their report for 1880, and they are glad to find this opinion justified by the later observations of the State Inspector.

Mr. Wilson was asked if he could suggest any feasible remedy for the inadequate supply. His answer was substantially this: As a rule the mines are ill managed—not so much from choice or lack of judg-

ment as from force of habit and circumstances. In the summer months one-half the miners are discharged because the demand for coal is slack, and rather than remain idle they go to other mining districts where the demand for labor is more constant. If instead of discharging a moiety of the workmen the operators would employ them during the slack season in making "entries," and in other ways preparing for the rush which always comes on the approach of winter, a given number of men could dig and put out a much larger quantity than they now do.

This would insure greater certainty of supply, and would go far toward averting the feverish condition of mine-operators, manufacturers who use coal for making steam-power, dealers and consumers everywhere, and the railways. Very much of the friction now attending the business would be removed, and result doubtless in ultimate profit to the operators. Coal mine operators and railway companies, dealers and consumers, must understand that as the mines are now managed, it will be difficult to shape the "Coal Problem" to their satisfaction. Each interest must do its part toward solving the difficulties of the situation if they are to be overcome and "coal famines" averted.

In concluding this subject, the Commissioners can only make recommendations to the railways, as they only are within the jurisdiction of the Board. Yet they venture to suggest, as they did last year, that manufacturers, school-boards, dealers, and private consumers lay in partial stocks at least as early as September; that railway companies make it a rule to stock up the bins along their lines of road, so that when the "cold snap" comes, as it always does, early or late, partial provision against great peril shall have been made. They also recommend to the railway companies—and they emphasize the recommendation with the declaration that "thus saith the law"—that they furnish suitable cars to any and all persons who may apply therefor, for the transportation of coal to all stations on the lines of their roads respectively. As fuel is such a necessity to the comfort, health, and even existence of the people, they recommend that railway managers can well afford a liberal construction of operating regulations as to the transportation of coal. The laws of the State relating to the control of railways, enjoin managers to operate their roads for the comfort, convenience, and accommodation of the public. The prompt and timely movement of coal is so necessary to the comfort of the people that any dereliction by the railways will surely and justly challenge the most vigorous criticism.

FOURTH NATIONAL CONVENTION
OF
STATE RAILROAD COMMISSIONERS.

NATIONAL CONVENTION.

On the 11th of October last, the fourth annual National Convention of State Railroad Commissioners was held at Atlanta, Georgia. The three preceding conventions had proven to be of great benefit, as they afforded excellent opportunity for interchanging views upon many important questions that arise in the administration of their office. The subject of rail transportation has become of such magnitude and so largely involves the prosperity and happiness of the people, that any occasion which may aid in enlarging the understanding of those who are called to act upon it in an official way, should not pass unimproved. Among the highest duties of the Boards of Commissioners is to employ every rational means to qualify themselves for the peculiar work committed to them by the State. It was in view of these and kindred considerations that the Board resolved to have the Iowa Commission represented in the Atlanta Convention. That the regular work of the Board might not be delayed, one member only attended the convention—Commissioner Woodruff. Nine States were represented. Below will be found the proceedings as condensed by the secretaries. The discussions upon the various subjects introduced were of considerable length and very interesting, and occupied two days. The proceedings as reported are as follows:

FIRST DAY'S SESSION.

ATLANTA, GA., October 11, 1881.

Pursuant to a call, signed by James Harding, Chairman of the Executive Committee of the National Association of State Railroad Commissioners, the Fourth National Convention was called to order in parlor No. 4 of the H. I. Kimball House, Atlanta, Ga., at 12 o'clock noon, October 11, 1881, by Hon. W. B. Williams, of Michigan, Chairman of the preceding National Convention (who announced that he did so in consequence of the non-arrival of Commissioner Harding).

On motion of Commissioner Bonham, Commissioner Williams was made permanent Chairman.

On motion of Commissioner Woodruff, of Connecticut, the Secretaries of the State Commissions present were appointed Secretaries of the Conven-

tion. Mr. R. A. Bacon, Secretary of the Georgia Commission, was the only one present.

Commissioner Johnston, of Kentucky, then moved that H. R. Hobart, of *The Railway Age*, of Chicago, be appointed Assistant-secretary, and the motion carried.

Upon a call of the roll of States, the following Commissioners were found to be in attendance:

Alabama—W. L. Bragg, James Crook, Charles P. Ball.

California—J. S. Cone, C. J. Beerstecher.

Connecticut—G. M. Woodruff.

Georgia—Campbell Wallace, Samuel Barnett.

Iowa—M. C. Woodruff.

Kentucky—J. Fletcher Johnston, C. E. Kincaid, C. H. Rochester.

Michigan—W. B. Williams.

Ohio—H. Sabine.

South Carolina—M. L. Bonham.

Commissioner Woodruff, of Connecticut, suggested an adjournment until the arrival of the delayed train, on which Commissioner Harding was expected, so that the object of this convention might be made fully known.

Commissioner Bragg stated that in obedience to a section in the Alabama statute creating their commission, the Alabama Commissioners were directed to use their efforts to secure a general convention of State Railroad Commissioners. He had, therefore, sent circulars to the different States, immediately upon the appointment of the Alabama Commissioners, asking that such convention be held. Soon after this action he had learned of the existence of the Executive Committee and had addressed a request to the Chairman of that committee, asking if such convention could be held. He presumed that it was in response to such request that this convention was called.

Commissioner Beerstecher then moved an adjournment until 4 o'clock, P. M. Adopted.

AFTERNOON SESSION.

Chairman Williams called the convention to order at 4 o'clock, P. M.

Commissioner Harding, being present, stated that the convention was called in accordance with the request of the Alabama Commission, and also because several new commissions had been created in different States since the last convention, and for the purpose of a general interchange of views in regard to State railways, their interests and management.

The following Commissioners, in addition to those in attendance at the morning's session, had their names placed upon the roll:

Connecticut—John W. Bacon.

Missouri—James Harding, George C. Pratt.

Commissioner Woodruff, of Connecticut, offered a resolution that a committee of five be appointed by the chair to hear suggestions and prepare business to present to the convention. Adopted.

The chair appointed Messrs. Woodruff, of Connecticut; Bragg, of Alabama; Barnett, of Georgia; Johnston, of Kentucky; Cone, of California, as the committee.

Commissioner Bragg offered a resolution to a resolution to adjourn until 7 o'clock, P. M., to give the committee time to prepare a report.

Commissioner Ball moved to amend by substituting 10 A. M., to-morrow as the time of meeting.

The amendment was accepted and the resolution adopted.

SECOND DAY'S SESSION.

ATLANTA, GA., October 12, 1881.

The convention was called to order at 10 A. M., by Chairman Williams.

All Commissioners who were in attendance the preceding afternoon, answered to the roll.

The committee, through its chairman, Commissioner Woodruff, of Connecticut, made the following report:

Resolved, 1st, That in cases of contiguous States, through which one or more lines of railway run, having different or varying classifications of freight, it is recommended that the Commissioners of such States prepare a uniform classification for the use of such railroads. Also that such classification be recommended to all railway lines operated wholly within the States co-operating under this resolution.

Resolved, 2d, That in all cases where a railroad or combination of railroads constituting one line, extends out of one State in another State, and is under the same general management in each of said States, and there is a railroad commission in each of the States, the Railroad Commissioners of said States ought to co-operate as far as possible in recommending and adjusting joint rates on freight and passenger fares as between said States, so as to avoid the high rates produced by a combination of locals on freight and passenger rates out of one State into the other of said States.

Resolved, 3d, That a committee of five be appointed by the chair to report at a future National Convention of Railroad Commissioners, whether a general law for the regulation of railroad transportation can be so framed as to apply to all the States, and if so, to report a draft of such a law at said convention.

Resolved, 4th, That said committee, in case they conclude that such a law cannot be framed as will apply to all the States alike, report whether they deem it advisable for Congress to regulate railroad transportation between the States, and if so, to report, with their reasons, a draft of law to be submitted to Congress, regulating transportation as between the States only, leaving to the several States the regulation of rates within their boundaries not extending into other States.

Commissioner Ball moved to amend the report by substituting in the third resolution the words "a committee of six, of which the Chairman of this Convention shall be one" in lieu of a "committee of five," which amendment was accepted by the committee.

Commissioner Bonham moved to amend the report and act on each resolution separately and in the order they came. Adopted.

The first resolution of the report was again read.

Commissioner Woodruff, of Iowa, said that he had suggested this resolution to the committee because of there being much complaint in his State on account of the different classifications of freight used by the different rail-

roads. Before moving its adoption he would be glad to hear fully from other members.

Commissioners Crook and Bragg, of Alabama, Kincaid and Rochester, of Kentucky, Bonham, of South Carolina, and Barnett, of Georgia, presented their views.

On motion of Commissioner Woodruff, of Iowa, resolution No. 1 of the committee's report was adopted.

The second resolution of the report being then taken up, Commissioner Bragg, of Alabama, stated that he greatly desired the passage of it. In cases where the same railroad ran into one State from another, and where each State had a commission, which had fixed rates of freight of the roads within its own boundaries, such roads could, by adopting the sums of the local rates allowed by each State Commission to its own State line to such railroad, make a much greater rate than the former continuous rate which the road had been charging between its stations in two different States. This was now the case on one railroad in Alabama. He desired to try if the passage of this resolution by the National Convention, together with a publication of the action of the railroad in this case, would not, coupled with the request of their State Commission, get the railroad to return to its former continuous and lower rates. He stated that heretofore every request of their Commission had been complied with by the various railroads. He believed that moral suasion and publicity was sufficient to manage the railway authorities.

The remarks of Commissioner Bragg in regard to moral suasion elicited a long debate, in which Commissioners Woodruff, of Iowa, Barnett, and Rochester agreed with Commissioner Bragg, while Commissioners Wallace, Bonham, and Kincaid differed, giving as their opinion that advice given to railroads in their States would be very little heeded, unless the Commissioners had power to enforce the advice. All of the gentlemen expressed themselves willing to vote for this resolution, as they considered it could do no harm.

Commissioner Williams seemed doubtful whether any State commission had the right to fix rates on goods passing out of one State into another.

On motion of Commissioner Pratt resolution No. 2 of the report was

The third resolution was taken up, and a wide range of discussion ensued.

Commissioner Woodruff, of Connecticut, thought that this convention, through courtesy to the Alabama legislature, should take some notice of the request embodied in their statute, and that this resolution was therefore embodied in the committee's report. There was such a difference of opinion as to the question of inter-State action or Congressional action, in the matter of inter-State commerce, that he thought it would be very difficult for any committee to frame any law to suit the case which would meet with a general recommendation from the Commissioners, but such effort might be made.

Commissioner Pratt moved to re-committ the third resolution to the committee, with a request that it be changed so as to make it the duty of the

proposed committee to try and agree on a recommendation of a law to manage local transportation within the boundaries of each State without reference to inter-State commerce, but withdrew his motion to permit further discussion.

Commissioner Woodruff, Connecticut, thought if time was allowed the committee it might succeed in drafting a law to be recommended, and thought the passage of the resolution might be productive of some good.

Commissioner Wallace thought not, and did not believe that this convention had any right to attempt to interfere with inter-State commerce, as that was a matter of Congressional duty entirely, or with local transportation within a State's own borders. He moved to lay the third resolution of the report on the table, but on request withdrew his motion to allow further discussion.

Commissioner Johnston thought it best to pass the third resolution as the best method of disposing of such questions, and did not know if such committee would report in favor of a law to be recommended to each State or in favor of a law looking to Congressional action.

Commissioner Pratt thought the third and fourth resolutions incompatible.

Commissioner Wallace wanted it placed on record that the Georgia Commission law suited him and he would vote for no measure that seemed to reflect upon it or was liable to conflict with it. He was opposed to resolutions three and four, as they seemed to look that way. He was opposed to offering any advice to Congress or to any State, unless it was requested.

Commissioner Wallace then offered the following as a substitute for resolution No. 3 of the report:

Resolved, That this convention is of opinion that no practical good can be accomplished by a draft of statutes to be submitted to the legislature of each State for the purpose of attempting to secure uniform control of railroad transportation in the several States, and from one State into another State.

Commissioner Bragg endorsed the substitute.

Commissioner Bonham endorsed the views and substitute of Commissioner Wallace, and thought that each State had best attend to its own local affairs, and if Congress thought it desirable to ask this body for information it would then be the time to offer it.

Commissioner Pratt coincided with the views of Commissioner Bonham as to each State attending to its own local affairs.

Commissioner Williams thought it best for railroads and the people if a uniform law on certain subjects could be passed in each State.

Commissioner Barnett thought it best to take some action now so it might be a basis for future action. He had prepared a substitute but would not offer it, as another substitute was before the convention.

Commissioner Johnston thought that resolution No. 3 should pass.

The question upon the adoption of the substitute offered by Commissioner Wallace in place of the third resolution of the report, was then put and the substitute adopted.

Commissioner Bonham then moved to lay the fourth resolution of the report on the table. Unanimous consent having been granted, discussion by several commissioners was had.

Commissioner Barnett believed that Congress had the right to regulate inter-State commerce, but did not wish to offer any voluntary advice to that body.

Commissioner Bragg believed a national commission would conflict with State commissions, and was opposed to Congressional interference with inter-State commerce.

Commissioner Johnston disclaimed any idea that the committee intended resolution No. 4 as a special recommendation. It was merely intended to ask that a committee be appointed to report to this body, at some future convention, anything which they might consider worthy of notice bearing upon this subject.

Commissioner Rochester believed that Congress had no right to interfere with the rates fixed by railroads for transporting goods between States.

Commissioner Bonham thought that under the clause in the Constitution, Congress could regulate inter-State commerce, but was not exactly clear as to the full extent of the meaning of the word "commerce" as there used.

Commissioner Woodruff, of Iowa, was of the opinion that this convention could not now appoint any committee which would agree on any law needed.

Commissioner Kincaid was certain that if Congress should desire any information from this body it would ask it, and opposed volunteering advice now.

Commissioner Bonham then renewed his motion to lay resolution No. 4 of the report on the table, which was carried.

Commissioner Bonham then moved to continue the present executive committee in office, but upon Commissioner Pratt offering a substitute, the original motion was withdrawn and the following substitute offered and unanimously adopted:

WHEREAS, The convention of Railroad Commissioners which met at Columbus, Ohio, in November, 1878, created an executive committee with power to call future meetings of said convention; and

WHEREAS, Commissioner Harding of Missouri, Briggs of Massachusetts, and Bell of Ohio, were appointed assistant committee; and

WHEREAS, By the death of Commissioner Briggs and the retirement from office of Commissioner Bell, two vacancies occurred, which vacancies have been filled by Commissioner Harding by the appointment of Commissioners Woodruff, of Connecticut, and Bogue, of Illinois; therefore,

Resolved, That said appointments be confirmed, and that until further changes occur, the executive committee shall consist of Commissioners Harding, of Missouri, Woodruff, of Connecticut, and Bogue, of Illinois.

Commissioner Barnett offered a resolution that *The Railway Age*, of Chicago, be requested to prepare a set of blank forms to be sent to each of the different commissions, for the purpose of securing needed information as to railroads, their earnings, mileage, etc., etc., and the railroad laws, and other information attainable, and that each commission be requested to fill out the blanks. Mr. Hobart stated that this was not a suggestion of his, but that

he was willing to try and collect such information and tabulate it, if the commissions would send it in. The resolution was adopted.

Commissioner Crook, of Alabama, then offered a resolution thanking the chairman, secretary, and assistant secretary for the highly satisfactory manner in which they had conducted the business of the convention, and the proprietors of the H. I. Kimball House for the use of the parlor and other courtesies, which was unanimously adopted.

Commissioner Woodruff, of Connecticut, moved that the chairman of this convention be appointed a committee to print in pamphlet form, the proceedings of this convention, the number to be furnished each commission to be determined by the action of each. Adopted.

On motion of Commissioner Bacon, of Connecticut, the convention adjourned, subject to the call of the executive committee.

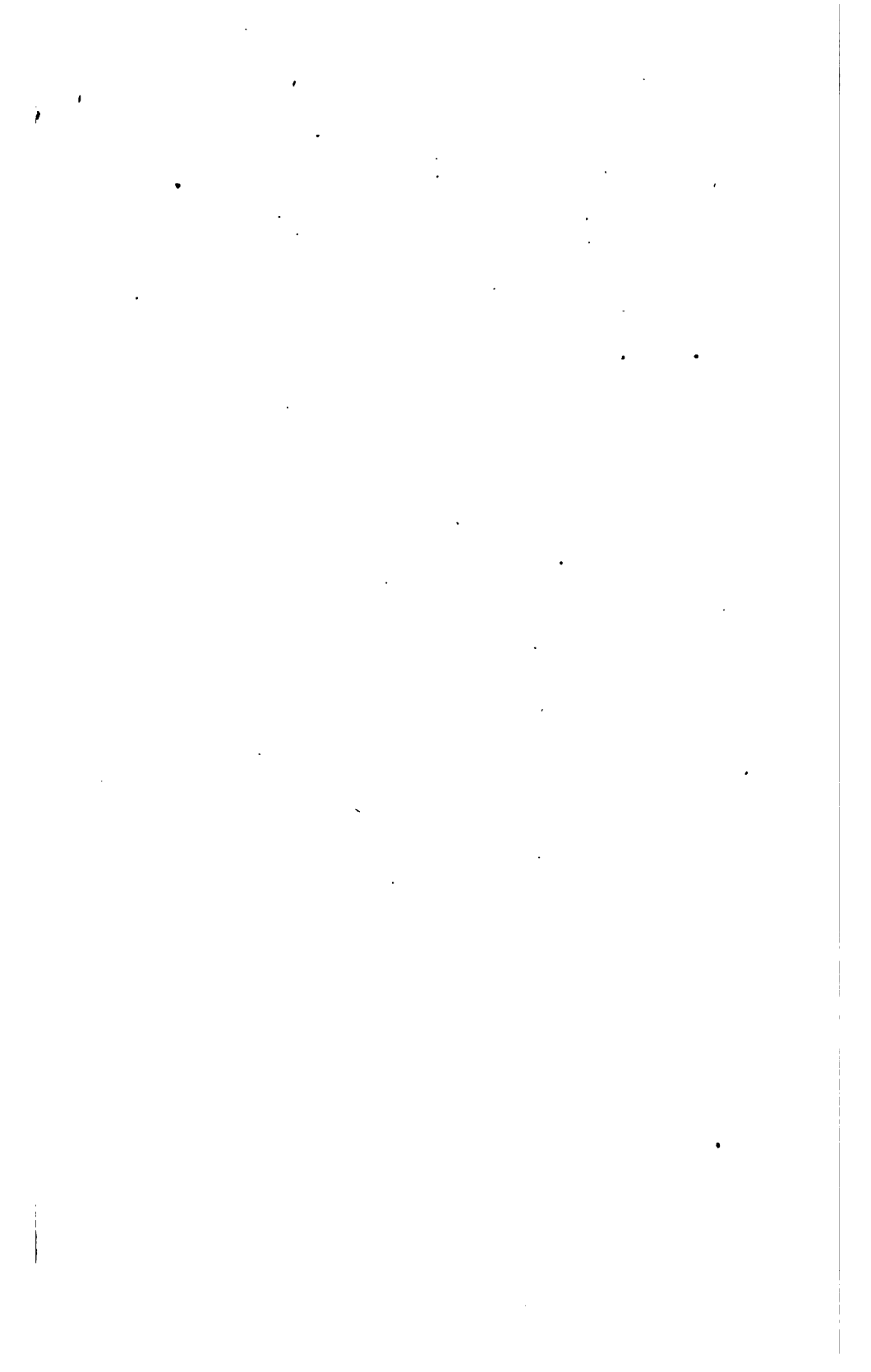
R. A. BACON, *Secretary*.

W. B. WILLIAMS, *Chairman*.

H. R. HOBART, *Assistant Secretary*.



DIGEST OF SUPREME COURT DECISIONS.



DIGEST OF SUPREME COURT DECISIONS.

Libby v. The Chicago, Rock Island & Pacific Railway Company, 52 Iowa, 92.

A railroad company may show its freedom from negligence to escape liability under section 1229 of the Code, for fires caused in the operation of its road. Beck, Ch. J., and Day, J., dissenting.

White v. The Keokuk & Des Moines Railway Company, 52 Iowa, 97.

The lien of a judgment for personal injuries against a railroad company is purely statutory, and the claim becomes a lien upon the road only when reduced to judgment.

Pending the foreclosure of a railway mortgage the plaintiff commenced an action against the receiver in charge of the road to recover for personal injuries sustained through the alleged negligence of the receiver's employes, between the date of the foreclosure sale and the execution of the sheriff's deed thereon. After the receiver had appeared and answered in the action, a sheriff's deed was executed, and the receiver made final settlement and was discharged: *Held*, that the judgment subsequently rendered in the action against the receiver did not become a lien upon the property in the hands of the purchaser at the foreclosure sale.

Hoffbauer v. The Des Moines & Northwestern Railway Company, 52 Iowa, 342.

When a passenger, though having opportunity, neglected to purchase a ticket: *Held*, that it was error to instruct the jury that the reasonableness of the regulation of the company making an additional charge in such cases was a question of fact for their determination.

It was also error to charge the jury that if the conductor received and retained the fare tendered by the passenger he was not justified in expelling such passenger for a refusal to pay the additional sum demanded.

After the train had been stopped for the expulsion of the passenger, he could not by a tender of the amount demanded re-impose upon the railroad company the obligation of the contract which he had violated by a refusal to pay in the first instance, and he was rightfully ejected.

Donald v. The St. Louis, Kansas City & Northern Railway Company, 52 Iowa, 411.

A railway company which occupies with its track land over which it has not acquired the right of way is a mere trespasser, and a pur-

chaser of the land after such occupation, may maintain an action to recover the value of the land appropriated, and the damages occasioned by the trespass since his purchase.

McCune v. The Burlington, Cedar Rapids & Northern Railway Company, 52 Iowa, 600.

A regulation of a railway company to the effect that no valuable live stock shall be received for shipment until a contract is signed by the owner, releasing the company from all liability for injury to such stock in shipment, above the value of ordinary stock, is void under section 1308 of the Code.

The failure of the owner of the stock shipped to inform the agent of the carrier that the physical condition of the animals renders extraordinary care necessary in their handling, will not release the carrier from liability for negligence causing injury to the stock.

Hartshorn v. The Burlington, Cedar Rapids & Northern Railway Company, 52 Iowa, 613.

In estimating the damages for the location of a railroad over a farm, the injury should not be limited to the legal subdivisions of the land traversed by the road, but the injury to the farm as a whole should be considered.

When an attempt has been made by the owner to lay out certain land over which the railroad was located into an addition to a town, lots and streets having been surveyed and staked out thereon and a plat made of the same, though such plat had not been certified and recorded so as to constitute a valid and legal addition, it was held that evidence of the subdivision and plat was admissible to show the condition of the property, it being further shown that certain lots upon each side of one of the streets, as surveyed, had been sold, which would render it impossible to restore the property to its former condition.

Any inconvenience in the cultivation or use of the farm resulting from the location of the road thereon, and which would affect its market value, is proper to be considered as an element of damage. Where an appeal is taken by the land owner from the award of damages by the sheriff's jury, and upon the trial a larger sum is awarded, it is proper to allow interest thereon from the date of the award appealed from.

George v. The Keokuk & Des Moines Railway Company, 53 Iowa, 503.

Where evidence is erroneously admitted upon the trial of an action prejudice will be presumed, and it must affirmatively appear that its admission was not prejudicial to justify an affirmance of the judgment.

Bran v. The Chicago, Rock Island & Pacific Railway Company, 53 Iowa, 595.

It is the duty of a railroad company not only to furnish reasonably constructed and safe machinery and appliances for the use of the em-

ployes operating its road, but to exercise a continued supervision over the same to keep them in proper repair.

An employe charged with the duty of inspecting cars, and a break-man using such cars, are not co-employes in such sense that the latter cannot recover from the corporation, by the common law, for an injury received through the negligence of the former in failing to properly perform his duties. Whether or not a railroad company was guilty of negligence in failing to inspect and repair a car of another company passing over its road, such as would render it liable to an employe for injuries sustained by reason of such car becoming out of repair while on its passage over the road, in a particular which would have been disclosed by an inspection conducted with ordinary care, was held to be a question for the jury.

Welsh v. The Chicago, Burlington & Quincy Railroad Company, 53 Iowa, 632.

A return of service on a notice of a claim for stock killed on a railroad, which recited that service was made upon the "station agent of 'the road,'" at a certain place, was held sufficient.

The provisions of section 1289 of the Code, authorizing the recovery of double damages for injury to stock in operating railroads, is constitutional.

A horse that has escaped from control and is at liberty, although it has on a halter and bridle, is running at large within the meaning of the statute.

It is incumbent on one suing for damages to stock to establish his ownership of the stock before he is entitled to recover.

Lamb v. Anderson et al., 54 Iowa, 190.

Where the articles of incorporation of a railroad company stated its object to be to acquire, maintain, and operate a railroad through certain designated points, the town of Newton being one of such points, it was held that the construction of the road to Newton was essential to entitle the company to the tax voted in its aid in that township.

The building of the road to a point without the township, and the purchase of another line of road from such point to the town, would not authorize the collection of the tax, the construction of a road being the only object for which such tax can be legally voted or expended under the statute. The certificate of the township trustees that a company is entitled to receive the tax is not authority for its collection, the only object of such certificate being to authorize the treasurer to pay the tax to the company to the amount collected and in his hands.

Pyne v. The Chicago, Burlington & Quincy Railroad Company, 54 Iowa, 223.

The plaintiff alleged that he was employed by the defendant, a railroad company, as a private detective, and that while walking upon the track of the defendant's road in the performance of his duty as such employe, and in obedience to the orders of his principal, he was injured without negligence on his part, through the negligence of an engineer of a passing train. *Held*, on demurrer, that the facts alleged were sufficient to bring the plaintiff within the provisions of section 1307, of the Code, and entitle him to maintain an action for injuries received through the negligence of a co-employe.

Cain v. The Chicago, Rock Island & Pacific Railway Company, 54 Iowa, 255.

The widow of the owner of real estate, who occupied the same as a homestead after the death of her husband, was held entitled to maintain an action to recover damages alleged to have been caused to her homestead by the wrongful maintenance and use of a railroad track upon the street in front of the property, although such maintenance and use commenced during the lifetime of her husband. Where a railroad company laid a side-track upon the street of a city within six feet of the line of the street, in violation of the provisions of the city ordinance granting it the right of way, which prohibited the construction of any track within eighteen feet of such line, it was held that such track and the use thereof constituted a nuisance, for the maintenance of which any property-holder who sustained special damages by reason thereof might maintain an action; the discretion necessary to be exercised in determining the limits to be imposed upon the use of the street by the railroad being vested in the city council.

The track, being a side-track, and having been wrongfully constructed, in violation of the city ordinance, could not be considered a permanent structure, the damages arising for the maintenance of which would be original and not continuous; nor, being a nuisance, could the right to continue such maintenance be acquired by prescription.

Boggs v. The Chicago, Burlington & Quincy Railroad Company, 54 Iowa, 435.

The railroad track of the defendant crosses the farm of the plaintiff between his house and the highway. Plaintiff constructed a lane from his house to the highway, being open at the end where it meets the highway, and requested the defendant to make an open crossing at a point where such lane intersects its track, which request was refused. In an action for a writ of mandamus to compel the construction of such crossing, it was *held*:

1. That an open crossing is within the contemplation of section 1268 of the Code, and may be required under its provisions when, as in this case, it is the only "adequate means" of crossing which can be afforded the land-owner.

2. That in such case the duty to construct a crossing of that char-

acter is imposed by statute, and its performance may be compelled by *mandamus*.

3. That the point designated by the land-owner is *prima facie* the most convenient for him, and will be deemed a reasonable place unless rendered unreasonable by difficulty of construction or some other fact.

Lisle v. The Iowa, Minnesota & Northern Railway Company, 54 Iowa, 499.

An instrument executed by the treasurer of a railroad company in the form of receipt for taxes voted in a certain township in aid of said company, and which provided it should be received by the company from the county treasurer in payment of so much of such taxes, was held not to be collectible from the company or an indorser until it had been tendered in payment for the taxes specified and refused by the county treasurer.

Mackie v. The Central Railroad of Iowa, 54 Iowa, 540.

The gates which a railway company is required to maintain at private crossings constitute a part of its fence, and the company is liable, under section 1289 of the Code, for injuries to stock by reason of the defective condition of such gates.

It is not essential that the notice and affidavits required to be served on a railroad company, where damages are claimed for stock killed, should contain anything more than a statement of the claim and the fact of the injury.

The double damages authorized to be recovered by section 1289 of the Code, are not in the nature of a fine or penalty, but are simply the measure of damages fixed by statute for a private wrong, and as such do not render the provision unconstitutional.

Evidence of the condition of a gate, through which stock strayed upon a railway track and were injured, three days after the injury, was held competent, it not being shown that its condition had been changed during the interval.

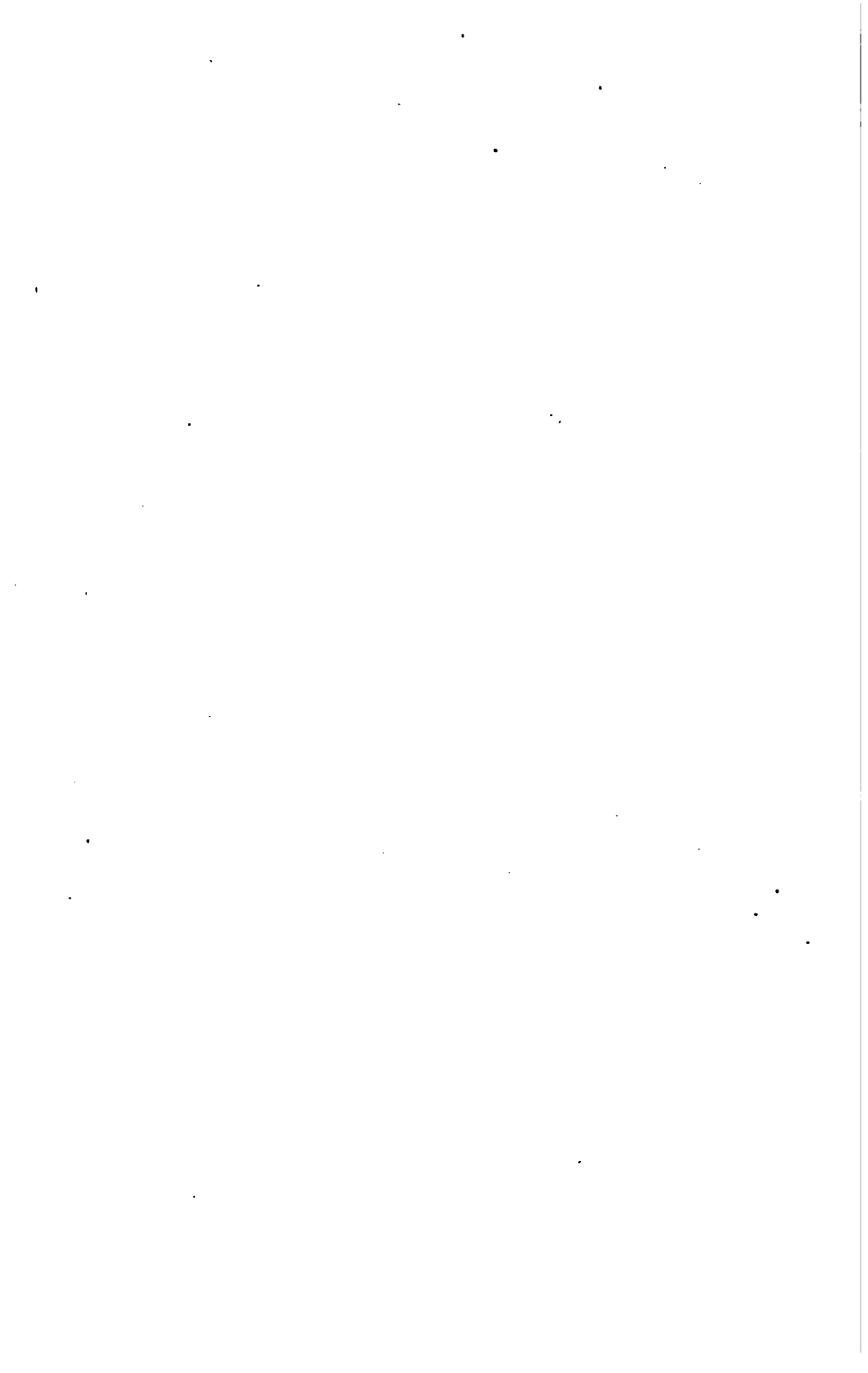
A cause will not be reversed by the Supreme Court because of the failure of the trial court to instruct the jury more fully, when no further instructions were requested, and those given were correct.

REPORTS

OF

RAILROAD COMPANIES

FOR THE YEAR ENDING JUNE 30, 1881.



REPORT
OF THE
BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 2,096,304.70
Total expense (including taxes).....	1,465,933.43
Net income	<u>630,371.27</u>
Interest on funded debt	425,880.00
Interest paid on funded debt	425,880.00
Balance for the year—cash on hand	43,210.40
Balance at commencement of year	43,210.40
Balance June 30, 1881.....	<u>43,210.40</u>

ANALYSIS OF EARNINGS.

From passengers.....	\$ 387,785.31
From express and extra baggage.....	15,191.85
From mails.....	<u>80,179.64</u>
<i>Total earnings from passenger department.....</i>	<u><u>\$ 413,156.80</u></u>
From freight.....	\$ 1,645,323.79
From other sources, freight department.....	<u>5,487.64</u>
<i>Total earnings from freight department.....</i>	<u><u>\$ 1,650,811.43</u></u>
<i>Total transportation earnings.....</i>	<u><u>\$ 2,063,968.23</u></u>
Rents for use of road:	
Burlington & Northwestern Railway	\$ 4,200.00
Income from all sources (specifying same):	
Real estate	\$ 3,670.41
Interest	208.53
Loss and damage....	456.18
Sundry account	22,297.11
Personal	38.00
Excess on express earnings.....	<u>1,466.24</u>
	<u>28,136.47</u>
<i>Total income from all sources.....</i>	<u><u>\$ 2,096,304.70</u></u>
Proportion for Iowa.....	\$ 2,019,482.54
Earnings per mile of road operated.....	3,394.85
Receipts from passenger trains per train mile run.....	.91
Receipts from freight trains per train mile.....	<u>1.85</u>

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks	\$ 43,545.81
Legal expenses	3,888.63
Insurance	2,853.96
Stationery and printing	12,263.58
Outside agencies and advertising	10,058.69
Contingencies and miscellaneous (shoveling snow)	60,088.17
Repairs of bridges (including culverts and cattle-guards)	54,720.42
Repairs of buildings	14,699.35
Repairs of fences, road-crossings, and signs	7,839.97
Renewal of rails—No. tons laid, steel, 8,800; No. tons laid, iron, 101	257,721.14
Renewal of ties—No. laid, 142,664	58,008.65
Repairs of road-bed and and track	186,329.03
Repairs of locomotives	101,383.38
Fuel for locomotives	116,800.59
Water supply	11,404.85
Oil and waste	15,449.87
Locomotive service, salaries and wages	81,261.43
Repairs of passenger cars	15,494.07
Passenger train service, salaries and wages	15,502.86
Passenger train supplies	1,934.81
Mileage (Pullman sleepers)	4,415.28
Repairs of freight cars	73,063.41
Freight train service, salaries and wages	67,149.56
Freight train supplies	7,980.75
Freight car hire	5,358.96
Telegraph expenses	14,981.00
Loss and damage, freight and baggage	3,586.62
Loss and damage, property and cattle, including losses by fire	13,885.77
Personal injuries	8,438.45
Agents and station service, salaries and wages	66,941.06
Station supplies	3,557.78
Expenses not enumerated here	89,958.59
<i>Total operating expenses</i>	<i>\$ 1,430,412.98</i>
Taxes in Iowa	34,750.26
Taxes in other States, Minnesota	770.19
<i>Total operating expenses and taxes</i>	<i>\$ 1,465,933.43</i>
Maintenance of way	\$ 579,314.06
Motive power and cars	169,940.86
Conducting transportation	438,754.73
General expenses	257,923.78
Total	\$ 1,465,933.43

RECAPITULATION OF EXPENSES.

Total expenses of operating the road	\$	1,465,933.43
Proportion for Iowa.....	\$	1,431,259.04
Per mile of road operated, average miles 531		2,760.70
Per train mile for passenger, freight and mixed trains, 1,649,709 miles (cents and mills).....		88.8
Expense of running and management of passenger trains....		158,576.21
Expense of running and management of passenger trains per train mile, 455,242 miles (cents and mills).....		34.8
Expense of running and management of freight trains.....		410,391.61
Expense of running and management of freight trains per train mile, 892,815 miles (cents and mills).....		45.9
Percentage of expenses to earnings.....		70.88
Net earnings per train mile, 1,348,057 miles, cents..	\$602,234.80	44.6
Gross earnings per train mile, dollars and cents.....		1.334

GENERAL RECAPITULATION.

Total earnings	\$	2,068,168.23
Total receipts during the year.....		2,096,304.70
Total operating expenses.....		1,465,933.43
Net earnings—earnings above operating expenses	\$	602,234.80
Total receipts above operating expenses....	\$	630,371.27

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry.....	\$	6,482.10
Side-track.....		13,953.63
Land, land damages, and fences		3,453.05
Passenger and freight stations, coal-sheds, and water-tanks ...		3,126.68
Engineering, agencies, salaries and other expenses during con- struction.....		621.09
Purchase of other roads:		
Grundy County & Albert Lea Extension.....		4,013.62
Chicago, Clinton & Western Railway purchase.....		13,900.82
Iowa City & Western Railway.....		202,164.69
Cedar Rapids, Iowa Falls & Northwestern Railway.....		645,785.57
Total for construction	\$	893,536.25

Locomotives, 10.....	\$	94,257.98
Passenger, mail, and baggage cars.....		9,672.45
Freight and other cars.....		326,733.30

Total for equipment.....\$ 430,668.73

Other expenditures charged to property accounts:		
Reorganization.....	\$	4,000.00
Real estate.....		3,000.00
To Burlington, Cedar Rapids & Minnesota Railway Com- pany.....		22,382.93
	\$	29,382.93

Total expenditures charged to property accounts.....\$ 1,353,587.91

Net addition to property account for the year.....\$ 1,353,587.91

SURPLUS.

The amount surplus in hands of Treasurer and Assistant Treasurer.....	\$ 43,210.40
Iowa City & Western Railway 5,980 shares, \$100 each par value.....	598,000.00
Amount absorbed in construction.....	893,536.25
Amount in balances from other roads.....	46,933.78

BALANCE SHEET.

ASSETS.

Cost of consolidated road, equipment and property.....	\$ 13,469,296.08
Equipment and improvement account.....	418,280.48
Cedar Rapids, Iowa Falls & Northwestern.....	63,457.98
Capital stock not issued.....	4,500,000.00
Chicago, Clinton & Western Railway, by purchase.....	184,229.98
Albert Lea & Grundy county extension.....	\$ 21,808.99
Iowa City & Western Railway.....	202,164.69
Cedar Rapids, Iowa Falls & Northern Railway extension.....	645,785.57
	<hr/>
	869,259.25
Stock of What Cheer Land & Coal Company.....	4,000.00
Cash items (<i>as follows</i>):	
Cash.....	\$ 43,210.40
Bills receivable.....	1,008.00
Due from agents and companies.....	94,501.87
	<hr/>
	138,720.27
Other assets (<i>as follows</i>):	
Materials and supplies, engineering department.....	\$ 229,926.37
Materials and supplies, machinery department.....	34,945.58
	<hr/>
	264,871.95
Other expenditures, average monthly statements:	
Burlington, Cedar Rapids & Northern Railway Company.....	\$ 92,235.74
Outstanding bond account.....	19,262.08
Reorganization.....	8,537.11
Real estate bought.....	8,804.81
Sundry account.....	24,782.33
	<hr/>
	163,122.07
<i>Total assets</i>	\$ 20,080,238.01

LIABILITIES.

Capital stock.....	\$ 10,000,000.00
Funded debt.....	8,059,000.00
Unfunded debt (<i>as follows</i>):	
Sundries and miscellaneous.....	\$ 26,354.41
Notes payable.....	153,962.31
Vouchers, accounts and pay-rolls.....	225,070.46
	<hr/>
	405,387.18
Profit and loss balance (if surplus) income.....	1,615,850.83
<i>Total liabilities</i>	\$ 20,080,238.01

PRESENT OR CONTINGENT LIABILITIES NOT INCLUDED IN BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road:

Iowa City & Western Railway.....	\$ 584,000.00
Minneapolis & St Louis Railway	150,000.00
Cedar Rapids, Iowa Falls & Northern Railway.....	825,000.00

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	455,242
Freight train mileage.....	892,815
Switching train mileage.....	100,071
Other train mileage.....	141,581
<i>Total train mileage.....</i>	<i>1,649,709</i>
Number of local passengers.....	315,977
Number of through passengers.....	4,070
<i>Total number of passengers.....</i>	<i>320,047</i>
Local passenger mileage (local passengers carried one mile)...	9,624,842
Through passenger mileage (through passengers carried one mile).....	1,180,714
Total number tons freight carried (June approximated).....	1,004,600
Through freight mileage (tons through freight carried one mile) approximated.....	83,211,018
Average weight of passenger trains (exclusive of passengers) tons.....	105
Average number of cars in passenger trains.....	3
Number of miles run by loaded freight cars south.....	4,806,520
Number of miles run by loaded freight cars north.....	5,198,876
Number of miles run by empty freight cars south.....	1,546,268
Number of miles run by empty freight cars north.....	1,591,452
Average weight of freight trains (exclusive of freight) tons..	247
Average number of cars in freight train.....	18
Average number of persons employed, about.....	1,600
Miles run by freight cars (north or east).....	6,745,134
Miles run by freight cars (south or west).....	6,397,972
Rate of speed of passenger and express trains, including stops, miles.....	23
Rate of speed of freight trains, including stops, miles.....	11

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	323,052	.323
Flour, meal, bran and mill-stuff.....	96,620	.090
Provisions (beef, pork, lard, etc.).....	19,402	.019
Animals.....	103,847	.094
Agricultural (butter and eggs).....	1,046	.001
Lumber and forest products.....	121,795	.111
Coal.....	186,222	.166
Salt, stone, brick, lime, etc.....	21,303	.021
Railroad iron—iron and steel rails.....	17,670	.017
Ice.....	8,023	.008
Manufactures—household goods and sundries	66,566	.066
Sundries.....	46,777	.046
Merchandise and other articles not enumerated above.....	33,754	.033
<i>Total tons carried.....</i>	<i>1,004,600</i>	<i>100*</i>

*The business for June could only be approximated.

DESCRIPTION OF ROAD.

Length of main line of road from Burlington to Albert Lea*		241.82
Length of main line of road in Iowa.....	229.25	
Length of main line of road in Minnesota.....	12.57	
Milwaukee Division, Linn Junction to Postville, length, miles.....	94.13	
Minnesota Division, Muscatine to Riverside, miles.....	30.55	
Pacific Division, Vinton to Holland, miles.....	43.12	
Iowa City Division, Elmira to What Cheer, and Thornburg to Montezuma.....	83.00	
Iowa Falls Division, Holland to Clarion.....	55.06	
Total length of branches owned by company.....		310.86
Total length of branches owned by company in Iowa.....	310.86	
Total length of road belonging to this company.....		552.68
Aggregate length of sidings and other tracks not above enumerated.....		48.00
Same in Iowa.....	46.38	
Aggregate length of track, computed as single track.....		600.68
Same in Iowa.....	586.49	
Total length of steel rails in tracks.....		267.72
Total length of iron rails in tracks.....		265.01
Weights per yard, steel, 52, 56 and 60.....		
Weights per yard, iron, 50, 52, 54 and 56.....		
Gauge of track.....		4 ft. 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES AND OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Iowa Central from Manly Junction to Northwood, miles.....	11.02
Total miles of road operated by this company.....	563.70
† Total miles of road operated by this company in Iowa.....	551.14
Number of stations in Iowa on all roads operated by this company.....	85
Number of telegraph offices in same.....	85
Number of stations on all roads owned by this company.....	88
Same in Iowa.....	85

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company.....	1,600
Same in Iowa.....	1,570

EQUIPMENT.

	OWNED.
Number of locomotives.....	51
Number of passenger cars.....	15
Number of baggage, mail, and express cars.....	17
Number of freight cars (basis of 8 wheels).....	1,672
Number of other cars.....	38

*Does not include 11.02 miles of track from Manly Junction to Northwood, these being owned by the Iowa Central Railway and leased by the Burlington, Cedar Rapids & Northern Railway Company.

†Includes 11.02 miles leased from the Iowa Central Railway.

Maximum weight of locomotives in working order.....	34 tons.
Average weight of locomotives in working order.....	80 tons.
Maximum weight of tenders full of fuel and water.....	24 tons.
Average weight of tenders full of fuel and water.....	21 tons.
Maximum weight of passenger cars.....	20 tons.
Average weight of passenger cars.....	19 tons.
Number of mail and baggage cars.....	17
Number of 8-wheel box freight cars.....	1,247
Number of 8-wheel box stock cars.....	111
Number of 8-wheel platform cars.....	314
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender..	42 ft. 7 in.
Length of engine.....	41 ft.
Total length of heaviest engine and tender over all.....	53 ft.
Length of engine.....	41 ft.
Number of locomotives equipped with train-brake.....	11
Kind of brake, Westinghouse air brake.	
Number of cars equipped with train-brake....	33
Kind of brake, Westinghouse air brake.	
Number of passenger cars with Miller platform and buffer..	33
Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.	
The Cedar Rapids, Iowa Falls & Northern Railway, named the Iowa Falls Division, was opened about January 1, 1881, this extension runs from Holland to Clarion, 65 miles. An extension of the Iowa City Division from Thornburg to Montezuma was ready for business on the above stated date, January 1, 1881.	

EXPRESS COMPANIES.

The American Express Company pays us \$40 a day for 2,500 pounds and double first-class freight for any excess thereof on cars at depot.
The United States Express Company pays us \$6 per day.

RENTAL.

We paid Oliver Adams, agent, during the year as part of the rental-purchase-money for two hundred box cars, paid in monthly installments, running till 1882, when they will be fully paid for—the amount paid in 1881, \$19,-848.

SLEEPING CARS.

The Pullman sleepers run on this road. We pay three cents per mile. Owned by Pullman Palace Car Company. From one and one-half to two dollars charged in addition to regular passenger rates.
We paid to the Pullman Palace Car Company \$4,415.28—three cents per mile. The treasurer of the Pullman Palace Car Company receives the money.

U. S. MAILS.

We received \$28,416.68 during the year ending June 30, 1881.

LOCAL AID IN BUILDING ROAD.

Receipts from taxes voted in favor of the Cedar Rapids, Iowa Falls & Northwestern Railway amount to \$23,105.41.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 12,339,062.82
Average cost of construction per mile of road (not including sidings).....	23,237.41
Proportion of cost of construction for Iowa—average proportion, 531 miles.....	12,048,595.20

COST OF EQUIPMENT.

Locomotives.....	\$ 515,928.98
Passenger, mail, and baggage cars.....	113,079.40
Freight and other cars.....	935,323.39
Machinery and tools.....	45,000.00
Other items.....	7,640.00

Total for equipment.....\$ 1,616,971.72

Average cost of equipment <i>per mile of road operated</i> by company in the State.....	3,045.14
Proportion of cost of equipment for Iowa (see prop. above)..<	1,578,907.47

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 13,956,034.54
Average cost of same per mile.....	26,262.55
Proportion of same for Iowa (see prop. above).....	13,627,502.67

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
No. 43, near Elgin...	Fink's Triangular Combination Truss.	Iowa River.....	168 feet.....	June, 1881.
No. 48, near Riverside	Fink's Triangular Combination Truss.	Iowa River.....	148 feet.....	April, 1881.
No. 223, near Rockford	Fink's Triangular Combination Truss.	Iowa River.	272 feet.....	March, 1881.

	NO.	LENGTH.
Number pile and trestle bridges and length in Iowa.....	735	44,835 ft.
Number of spans of bridges, of 100 feet and upward.....	33	4,945 ft.
Number of iron bridges, aggregate length.....	1	113 ft.
Number of combination bridges.....	14	3,691 ft.
Number of wooden bridges.....	38	3,584 ft.
Number of crossings of highways at grade.....	590	
Number of crossings of highways over railroad.....	2	
Number of crossings of highways under railroad.....	4	
Number of highway bridges 18 feet above track.....	1	
Number of highway bridges less than 18 feet above track.	1	
Number of crossings at which gates or flagmen are maintained.....	1	
Number of railroad crossings at grade (specifying each):		
Chicago, Rock Island & Pacific, at Columbus Junction.		
Muscatine Division Burlington, Cedar Rapids & Northern, at Nichols		
Chicago, Rock Island & Pacific, at West Liberty.		
Illinois Central, at Independence, Cedar Falls and Iowa Falls.		
Dubuque & Dakota, at Clarksville.		
Chicago, Milwaukee & St. Paul, at Nora Junction, Plymouth Junction and Albert Lea.		
Iowa Pacific, north of Randalia.		
Central Iowa, at Abott.		
Number of railroad crossings under other railroads (specifying each):		
Chicago, Rock Island & Pacific, at Iowa City.		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company.....	3.235
Average rate of fare per mile <i>received</i> from passengers to and from other roads.....	2.883
Average rate of fare per mile <i>received</i> from <i>all</i> passengers.....	3.116
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads.....	1.977
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa (this should not include fuel or any material for the use of the road, about.....)	30

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 10,000,000.00
Capital stock authorized by vote of company.....	5,500,000.00
Capital stock issued, number of shares.....	55,000
Total number of shareholders.....	761
Number of stockholders in Iowa.....	12
Amount of stock held in Iowa.....	\$9,100.00
Capital stock per mile.....	9,949.70

DEBT.

Funded debt, as follows:

First mortgage bonds due June 1, 1906, rate of interest five (5) per cent.....	\$ 6,500,000.00
Interest paid on same during year	\$325,000
Minneapolis & St. Louis bonds due June 1, 1927, rate of interest seven (7) per cent.....	150,000.00
Interest paid on same during year	\$10,500
Iowa City & Western bonds due September, 1909, rate of interest seven (7) per cent.....	584,000.00
Interest paid on same during year.....	\$36,400
Cedar Rapids, Iowa Falls & Northwestern Railway bonds due April, 1920, rate of interest six (6) per cent.....	412,500.00
Interest paid on same during year	\$24,750
Unfunded indebtedness.....	405,387.18
Total amount of funded debt.....	8,059,000.00
Amount of unfunded debt.....	405,387.18
<i>Total amount of debt liabilities</i>	<i>\$ 8,464,387.18</i>

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1880.					
August 3.....	John Medigan.....	Laborer.....	Burlington.....	Killed.....	He was seated by a shanty in Burlington yard, and suddenly arose and stepped on track just ahead of switch engine. His own fault.
August 15.....	Asa Knight.....	Citizen.....	Columbus Junction.....	Killed.....	Attempted to drive across track at Columbus Junction ahead of a freight train, although warned not to do so by several parties; horses became frightened and threw him out. He died from effect of his injuries. His own fault.
Sept. 11.....	Chas. Hummel.....	Boy.....	Muscatine.....	Broke his left thigh.....	Attempted to steal a ride on dumping car used on construction work at Muscatine and fell off. His own fault.
Sept. 24.....	Patrick O'Connor.....	Citizen.....	Clermont.....	Killed.....	Was discovered laying on the track in an intoxicated condition south of depot at Clermont, near a curve in the track. Was not seen in time for engineer to stop train. His own fault.
October 21.....	John McNulty.....	Citizen.....	What Cheer.....	Badly bruised.....	Was discovered laying on side-track at What Cheer, in an intoxicated condition; man was dressed in black; track was ballasted with coal-slack; engineer did not see him in time to come to full stop. His own fault.
Dec. 15.....	W. T. Slocum.....	Brakeman.....	Postville.....	Bruised in head and side.....	Was in the act of turning a switch at Postville, while standing by track, section man unloading ties from a car carelessly threw one on him causing injuries mentioned. Fault of section man.
October 29.....	J. Reeves.....	Brakeman.....	Clarkeville.....	Bad scalp wound.....	While riding off side-track in Clarkeville yard on tank of engine, slipped and fell while in the act of adjusting link; his head struck on a rail. His own fault.
Dec. 22.....	G. P. McClelland.....	Engineer.....	Rockford.....	Killed.....	Was engineer of construction train and insisted on trying to reach Rockford ahead of passenger train against positive orders of conductor; train collided and he was instantly killed. His own fault.
Dec. 26.....	John Thomas.....	Conductor.....	Vinton.....	Hurt in back and left hip.....	Wild freight following him south ran into his train, catching him between caboose and freight car. He was not to blame.

1881. January	18 Thos. Malone.	Laborer	Cedar Rapids	Hurt in left hip	In attempting to push round-house door open, it was pried off its hinges by ice formed on the sill. No one to blame.
February	9 M. Crowley	Laborer	Cedar Rapids	Right arm fractured	Cleaning out switches in Cedar Rapids yard, and was knocked down by empty box car running on the track. His own fault.
March	1 John Howe	Brakeman	Dysart	Killed	Fell off engine between freight cars just as train left Dysart. No one to blame.
March	24 M. L. Stewart	Brakeman	Wapello	Killed	Foot caught between ties while switching at Wapello, and threw him underneath some freight cars. No one to blame.
April	11 H. Cummings	Switchman	Burlington	Hurt in one foot	Foot caught in frog while switching at night. No one to blame.
June	6 F. P. Bird	Brakeman	Independence	Injured ankle and heel	While switching a freight train, in yard at Independence, was knocked down by an approaching train. His own fault.
June	22 Tobias Norton	Engineer	Iowa City	Killed	Freight train wrecked by striking a cow and running off the track and knocking down west span of Iowa River bridge. No one to blame.
June	23 Patrick Malone	Brakeman	Iowa City	Killed	Freight train wrecked by striking a cow and running off the track and knocking down west span of Iowa River bridge. No one to blame.
June	27 A. Q. Coates	Brakeman	Vinton	Killed	His foot caught in frog of temporary track put in depot grounds at Vinton and he fell under cars of a freight train. No one to blame.

RECAPITULATION OF ACCIDENTS.

Killed—Employees—from causes beyond their control.....	5
misconduct or want of caution.....	2
Others—trespassing, on track, etc.....	2
<u>Total killed.....</u>	<u>9</u>
Injured—Employees—from causes beyond their control.....	4
misconduct or want of caution.....	3
Others—stealing rides.....	1
trespassing, on track, etc... ..	1
<u>Total injured.....</u>	<u>9</u>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President and Corporation Counsel—Judge J. Tracy, Burlington, Iowa,
Secretary—W. D. Walker, Cedar Rapids, Iowa.
Treasurer—H. H. Hollister, New York.
Assistant Treasurer—C. Stickney, Cedar Rapids, Iowa.
General Superintendent—C. J. Ives, Cedar Rapids, Iowa.
Assistant Superintendent—Robert Williams, Cedar Rapids, Iowa.
Chief Engineer—Wm. P. Clark, Cedar Rapids, Iowa.
Superintendent of Telegraph—John C. Fox, Cedar Rapids, Iowa.
Auditor—J. C. Brocksmitt, Cedar Rapids, Iowa.
General Passenger Ticket Agent—B. F. Mills, Cedar Rapids, Iowa.
General Freight Agent—A. L. Mohler, Cedar Rapids, Iowa.
Solicitor—S. Tracy, Burlington, Iowa.
General Agent—Wm. P. Brady, Cedar Rapids, Iowa,

NAMES OF DIRECTORS WITH RESIDENCE.

Judge J. Tracy, Burlington, Iowa.
Charles Bard, Norwich, Connecticut.
C. D. Close, Iowa City, Iowa.
J. W. Blythe, Burlington, Iowa.
J. C. Peasley, Burlington, Iowa.
C. Lynde, Rock Island, Illinois
J. N. Dewey, Des Moines, Iowa.
Lyman Cook, Burlington, Iowa.
Jno. I. Blair, Blairstown, New Jersey.
E. S. Bailey, Clinton, Iowa.
C. P. Squires, Burlington, Iowa.
F. H. Griggs, Davenport, Iowa.
J. Carskadden, Muscatine, Iowa.

General offices at Cedar Rapids, Iowa.

Date of annual meeting of stockholders, fourth Tuesday in February, of each year.

Fiscal year of the company ends December 31st.

STATE OF IOWA, }
COUNTY OF LINN. }

J. C. Brocksmit, Auditor of the Burlington, Cedar Rapids and Northern Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper clerk of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of his knowledge and belief.

(Signed)

J. C. BROCKSMIT, *Auditor.*

[L. S. OF R. R.]

Subscribed and sworn to before me this 14th day of September, A. D. 1881.

MARK C. FARR,

[L. S.]

Notary Public for Linn county, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, 1881.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT
OF THE
BURLINGTON & SOUTHWESTERN RAILWAY CO.,
FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	267,798.70
Total expenses (including taxes).....		274,242.72
Net income (deficit)		6,444.02
Rentals (specifying amount to each company).....		
Wabash, St. Louis & Pacific.....	\$	12,000.00
Chicago, Burlington & Quincy.....		29,627.29
		41,627.29
Interest paid during the year on receiver's certificates		3,804.65

ANALYSIS OF EARNINGS.

From passengers.....		49,764.09
From express and extra baggage		5,493.80
From mails		8,888.76
Total earnings from passenger department.....	\$	64,146.65
From freight.....		202,986.10
Total earnings from freight department.....	\$	202,986.10
Total transportation earnings.....	\$	267,132.75
Income from all sources (specifying same)		665.95
Total income from all sources.....	\$	267,798.70
Proportion for Iowa.....		169,629.30
Earnings per mile of road operated....		1,475.87
Receipts from passenger trains per train mile run (miles 111,496)		57.5
Receipts from freight trains per train mile run (miles 208,714)		99.8

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 7,960.00
Legal expenses.....	6,906.37
Rent of track Bloomfield to Moulton.....	12,000.00
Stationery and printing, contingencies and miscellaneous.....	1,764.44
Shoveling snow.....	500.00
Repairs of bridges (including culverts and cattle-guards).....	29,092.94
Repairs of buildings.....	2,336.85
Repairs of fences, road-crossings, and signs.....	11,579.84
Renewal of rails.....	33,317.56
Renewal of ties—No. laid, 45,000.....	10,802.86
Repairs of road-bed and track.....	26,877.68
Repairs of locomotives.....	20,587.16
Fuel for locomotives.....	13,421.57
Water-supply.....	7,359.81
Oil and waste.....	3,437.79
General train service, salaries and wages.....	31,211.32
Repairs of cars, includes freight and passenger.....	16,143.56
Mileage freight, cars, debit balances.....	7,817.34
Loss and damage, freight and baggage.....	1,502.63
Loss and damage, property and cattle, including losses by fire.....	7,650.13
Personal injuries.....	530.42
Agents and station service, salaries and wages.....	11,977.54

Total operating expenses.....\$ 264,781.81

Taxes in Iowa.....	6,342.33
Taxes in other States.....	3,119.58

Total operating expenses and taxes.....274,242.72

Maintenance of way.....	114,010.73
Motive power and cars.....	36,730.72
Conducting transportation.....	84,908.55
General expenses.....	38,592.72

Total.....\$ 274,242.72

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$ 274,242.72
Proportion for Iowa.....	\$ 174,144.13
Per mile of road operated.....	1,514.80
Per train mile for passenger, freight and mixed trains, miles 2,186,008.....	1.259
Percentage of expenses to earnings.....	1.0240
Net earnings per train mile, 2,186,008 miles.....	
Gross earnings per train mile.....	1.225

GENERAL RECAPITULATION.

Total earnings.....	267,798.70
Operating expenses.....	<u>274,242.72</u>
Net earnings—earnings above operating expenses (deficit). ..	<u>\$ 6,444.02</u>
Rent of track, Burlington to Viele.....	\$ 29,627.92

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	236,723
Freight train mileage.....	1,949,285
<i>Total train mileage.....</i>	<i>2,186,008</i>
<i>Total number of passengers.....</i>	<i>54,567</i>
Rate of speed of passenger and express trains, including stops— miles per hour.....	18
Rate of speed of freight trains, including stops—miles per hour.....	12

DESCRIPTION OF ROAD.

Length of main line of road from Burlington to Laclede, Missouri—miles.....	181
Length of main line of road in Iowa—miles.....	117
Length of main line of road in other States—miles.....	64
Total length of road belonging to this company—miles.....	142
Aggregate length of sidings and other tracks not above enu- merated—miles.....	4.86
Same in Iowa.....	3.7
Total length of steel rails in tracks—miles.....	23
Total length of iron rails in tracks—miles.....	158
Weights per yard, steel 56.....	
Weights per yard, iron 50 and 52.....	
Gauge of track.....	4 ft. 8 1/4 in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:	
Chicago, Burlington & Quincy, Burlington and Viele, length— miles.....	25
Wabash, St. Louis & Pacific, Bloomfield & Moulton, length— miles.....	14
Total length of above roads—miles.....	39
Total length of above roads in Iowa—miles.....	39
Total miles of road operated by this company.....	181
Total miles of road operated by this company in Iowa.....	117
Number of stations in Iowa on all <i>roads operated</i> by this company.....	22
Number of telegraph offices in same.....	18
Number of stations on all <i>roads owned</i> by this company.....	28
Same in Iowa.....	17

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	350
Same in Iowa.....	274

EQUIPMENT.

	LEASED.	OWNED.	TOTAL.
Number of locomotives.....	4	5	9
Number of passenger cars.....		8	8
Number of baggage, mail, and express cars.....		3	3
Number of freight cars (basis of 8 wheels).....		103	103
Number of other cars.....		21	21
Maximum weight of locomotives in working order, tons.....			30
Number of mail and baggage cars.....			8
Number of 8-wheel box freight-cars.....			49
Number of 8-wheel platform cars.....			54
Total length of heaviest engine and tender over all, feet.....			58
Number of passenger cars with Miller platform and buffer...			3

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

American—one and one-half first-class for freight, and half fare for messenger. Take freight at depot.

RENTAL.

We rented:

Western Car Company 49 cars returned August, 1880.....	\$ 639.00
North Chicago Rolling Mill Company, 33 cars returned October, 1880.....	1,071.54
<i>Total amount paid.....</i>	<i>\$ 1,710.54</i>

U. S. MAIL.

The compensation paid company by the United States government for the transportation of its mails is \$8,888.71 per annum; daily, except Sunday.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Between Vile and Franklin.....	Howe truss.....	Wood.....	132 feet.....	1880.
Between Vile and Franklin.....	Trestle.....	Wood.....	368 feet.....	1880.
Between Farmington and Mt. Sterling..	Trestle.....	Wood.....	308 feet.....	1880.
Between Farmington and Mt. Sterling..	Howe truss.....	Wood.....	165 feet.....	1880.
Between Mt. Sterling and Bloomfield..	Howe truss.....	Wood.....	101 feet.....	1881.
Between Mt. Sterling and Bloomfield..	Trestle.....	Wood.....	96 feet.....	1881.

	NO.	LENGTH
Number pile and trestle bridges and length in Iowa.....	146	14,744
Number of spans of bridges, of 100 feet and upward.....	9	1,780
Number of wooden bridges, Pony Howe Truss.....	64	
Number of crossings of highways at grade.....	70	
Number of crossings of highways under grade.....	2	
Number of railroad-crossings at grade (specifying each).....	3	
St. Louis, Keokuk & Northwestern at Donaldson.		
Keokuk & Des Moines at Farmington.		
Wabash, St. Louis & Pacific at Eldon.		

RATES OF FARE.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	8
Average rate of fare per mile <i>received</i> from passengers to and from other roads.....	3
Average rate per mile for special-ticket passengers.....	2

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1880. July 10	Bruce Graham.....	Brakeman	Water tank near Mt. Sterling, Iowa.....	Killed.....	Was climbing along side of mail car and was struck by tank spout and knocked from car.
July 29	Infant child of Henry Walkenhand.....	.....	Near Patterson Station.	Killed.....	Attempted to cross the track in front of a passing freight train, on a curve. Child had been left by its mother, who crossed the track to milk the cows, and was killed in attempting to follow its mother.
1881. Jan. Jan. Feb.	20 A. H. Himbaugh. 20 Lon. W. Heath. 16 Lon. W. Heath	Brakeman	Donaldson	Finger mashed Hand caught	Coupling cars. Coupling cars. Slipped in attempting to jump from one car to another when in motion, after uncoupling, and fell under the wheels.
March	29 W. F. Willis.....	Brakeman	Boyer.....	Finger mashed	Coupling cars.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Elijah Smith, Boston, Massachusetts.*Secretary and Treasurer*—Jno. W. Smith, Burlington, Iowa.*General Superintendent*—Jno. W. Smith, Burlington, Iowa.*Chief Engineer*—H. A. Sumner, Burlington, Iowa.*Auditor*—J. A. Ostrander, Burlington, Iowa.*General Passenger Agent and General Freight Agent*—Jno. W. Smith, Burlington, Iowa.*Receiver*—Elijah Smith, Boston, Massachusetts.

NAMES OF DIRECTORS, WITH RESIDENCE.

Elijah Smith, Boston, Massachusetts.

Henry Sayles, Boston, Massachusetts.

P. W. Smith, Boston, Massachusetts.

W. W. Crapo, New Bedford, Massachusetts.

W. J. Rotch, New Bedford, Massachusetts.

Edward D. Mandeville, New Bedford, Massachusetts.

Jno. Severance, St. Joseph, Missouri.

T. J. Weakley, St. Joseph, Missouri.

Jeff Chandler, St. Joseph, Missouri.

General offices at Burlington, Iowa.

Date of annual meeting of stockholders, second Wednesday in July.

Fiscal year of the company, January 1.

STATE OF IOWA,
COUNTY OF DES MOINES. }

John W. Smith, General Superintendent of the Burlington & Southwestern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1881, to the best of his knowledge and belief.

(Signed)

JNO. W. SMITH,
General Superintendent.

Subscribed and sworn to before me, this 12th day of September, A. D. 1881.

[L. S.]

W. D. EATON,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 13th day of September, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT OF THE CENTRAL IOWA RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	938,182.29
Total expenses (including taxes).....		800,134.49
Net income.....	\$	<u>138,047.80</u>
Rentals:		
C., R. I. & P. R'y (included in above expenses)..	\$	6,000.00
G. & M. R'y, October, 1, 1880, to June 30.....		6,000.00
Interest accrued during year.....	259,000.00	
Interest paid during year.....	259,000.00	
Interest on funded debt.....	259,000.00	
Interest paid on funded debt.....		259,000.00
	\$	<u>265,000.00</u>
Balance for the year, deficit.....		126,952.20
Balance at commencement of year.....	352,441.68	
Floating debt liquidated during the year.....	7,011.12	
Balance at commencement of year as so charged..		345,430.56
Balance June 30, 1881.....	\$	<u>218,478.36</u>

ANALYSIS OF EARNINGS.

From local passengers.....	\$	149,131.22
From through passengers.....		55,684.18
From express and extra baggage.....		8,775.92
From mails.....		14,215.84
From other sources, passenger department.....		634.41
Total earnings from passenger department.....	\$	<u>228,441.57</u>
From local freight....	\$	364,440.90
From through freight.....		316,757.05
Total earnings from freight department.....	\$	<u>681,197.95</u>
Total transportation earnings.....	\$	<u>909,639.52</u>
Rents for use of road and grounds, etc.....		11,696.46
Income from all sources (specifying same), miscellaneous.....		16,846.31
Total income from all sources.....	\$	<u>938,182.29</u>
Proportion for Iowa.....	\$	938,182.29
Earnings per mile of road operated.....		4,063.36
Receipts from passenger trains per train mile run (200,017, miles).....		114.2
Receipts from freight trains per train mile run (382,205, miles)		181.1

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 22,849.73
Legal expenses.....	6,003.92
Insurance.....	1,782.57
Stationery and printing.....	4,594.01
Outside agencies and advertising.....	5,776.69
Contingencies and miscellaneous.....	59,257.28
Repairs of bridges (including culverts and cattle-guards).....	9,308.77
New bridges (including culverts and cattle-guards) charged to expenses.....	8,978.47
Repairs of buildings.....	2,676.33
Repairs of water-works.....	2,743.47
Repairs of fences, road-crossings, and signs.....	4,238.83
Renewal of fences and stock yards.....	1,713.10
Renewal of rails.....	212,413.88
Renewal of frogs, splices, bolts and spikes.....	10,443.25
No. tons laid, steel 2,753.68.	
Renewal of ties.....	23,450.65
No. laid 44,018.	
Repairs of road-bed and track.....	60,753.23
New ballast charged to repairs.....	17,602.00
Repairs of locomotives.....	52,946.32
Repairs of tools and machinery.....	11,605.01
Fuel for locomotives.....	50,597.02
Water-supply.....	3,559.33
Oil and waste.....	6,749.41
Locomotive service, salaries and wages.....	51,615.79
Train supplies, tools and fixtures.....	4,596.40
Repairs of freight and passenger cars.....	57,066.26
Salaries and wages of conductors, baggagemen and brakemen.....	41,560.79
Telegraph expenses.....	5,546.14
Loss and damage, freight and baggage.....	1,957.80
Loss and damage, property and cattle, including losses by fire.....	1,557.38
Personal injuries.....	3,637.52
Agents and station service, salaries and wages.....	28,636.58
Station supplies, fuel and lights for cars.....	5,323.41
<i>Total operating expenses.....</i>	<i>\$ 781,546.34</i>
Taxes in Iowa.....	18,588.15
<i>Total operating expenses and taxes.....</i>	<i>800,134.49</i>
Maintenance of way.....	\$ 354,321.98
Motive power and cars.....	121,617.59
Conducting transportation.....	205,342.57
General expenses.....	118,852.35
Total.....	\$ 800,134.49

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$ 800,134.49
Proportion for Iowa.....	\$ 800,134.49
Per mile of road operated.....	3,465.88
Per train mile for passenger, freight and mixed trains, 582,222 miles, cents.....	187.4
Percentage of expenses to earnings.....	85.23
Net earnings per, per train mile, 582,222 miles, cents.....	23.71
Gross earnings per train mile, cents.....	161.11

GENERAL RECAPITULATION.

Total earnings.....	\$	938,182.29
Total receipts during the year.....	\$938,182.29	
Total operating expenses.....		800,134.49
Net earnings—earnings above operating expenses	\$	138,047.80
Total receipts above operating expenses.....	\$	138,047.80
Percentage of net earnings to stock and debt.....		1.72
Percentage of net earnings to cost of road and equipment....		1.72

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Bridging.....	\$	352.46
Superstructure, including rails, new side-tracks		9,702.14
Land, land damages, and fences.....		9,173.68
Passenger and freight stations, coal-sheds, and water-stations.		2,812.91
New sidewalks		354.79
Machine-shops, including machinery and tools.....		5,400.53
Engineering, agencies, salaries, and other expenses during construction		124.20
Total for construction.....	\$	27,920.71
Locomotives, 2	\$	6,763.02
Freight and other cars, 160.....		86,313.00
Total for equipment.....	\$	93,076.02
Total expenditures charged to property accounts....	\$	120,996.73

SURPLUS.

Surplus at the commencement of year, cash assets and material	\$	357,128.67
Surplus at the close of year		282,409.34
The amount in banks in Iowa and on hand....		52,460.42
Amount in material and balances from other roads		229,948.92

BALANCE SHEET.

ASSETS.

Construction account—cost of all construction, equipment and franchises	\$	8,024,800.00
Expenditures on same		151,170.17
Cash items (as follows):		
Cash.....	\$	52,460.42
Bills receivable		1,385.15
Due from agents and companies		53,249.12
Other assets (as follows):		
Materials and supplies		74,915.51
Due from sundry accounts.....		126,952.20
		282,409.34
Profit and loss balance (if deficit):		
Paid on indebtedness of the Central Railway of Iowa.....		199,780.18
Less its book accounts and collections.....		95,844.74
		103,935.44
Total assets.....	\$	8,562,214.95

LIABILITIES.

Capital stock	\$	4,324,800.00
Funded debt		3,700,000.00
Notes payable	\$	65,392.46
Vouchers and accounts		210,299.94
Collections to be credited to expenses		43,244.19
		<hr/>
Profit and loss balance (if surplus)		318,936.59
		<hr/>
Total liabilities	\$	8,582,214.95

MILEAGE, TRAFFIC, ETC.

Passenger train mileage	200,017
Freight train mileage	382,205
Work train mileage	61,255
Total train mileage	643,477
Number of special ticket passengers	4,600
Number of local passengers	188,428
Number of through passengers	23,522
Total number of passengers	211,950
Local passenger mileage (local passengers carried one mile) ...	4,432,461
Through passenger mileage (through passengers carried one mile)	1,797,352
Number tons of freight carried east in Iowa	270,964
Number tons freight carried west in Iowa	138,852
Total number tons freight carried	409,816
Local freight mileage (tons local freight carried one mile)	24,262,667
Through freight mileage (tons through freight carried one mile)	7,602,945
Average weight of passenger trains (exclusive of passengers), including locomotives, pounds	162,000
Average number of cars in passenger trains	31½
Number of miles run by loaded freight cars north	2,695,063
Number of miles run by loaded freight cars south	735,222
Number of miles run by empty freight cars north	256,922
Number of miles run by empty freight cars south	2,278,658
Percentage of empty freight cars hauled north	8.7
Percentage of empty freight cars hauled south	75.6
Average weight of freight trains (exclusive of freight), lbs ...	417,900
Average number of cars in freight train	20
Average number of persons employed on freight and passenger trains (including engineers and firemen)	130
Miles run by passenger, mail, and baggage cars north	719,960
Miles run by freight cars north	2,951,985
Miles run by freight cars south	3,013,874
Mileage local freight (south or west)	89.5
Mileage through freight (south or west)	54.7
Rate of speed of passenger and express trains, including stops, miles per hour	20
Rate of speed of freight trains, including stops, miles per hour	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CWT.
Grain	84,078	20.5
Flour	900	.2
Animals	25,338	6.3
Lumber and forest products	27,144	6.6
Coal	218,628	53.4
Salt	1,540	.3
Railroad iron—iron and steel rails	5,676	1.4
Other iron and castings	3,036	.8
Oil	1,610	.4
Stone and brick	6,800	1.8
Manufactures—articles shipped from point of production	2,400	.6
Merchandise, and other articles not enumerated above	32,580	7.7
Total tons carried	409,816	100

DESCRIPTION OF ROAD.

Length of main line of road from Albia to Northwood, miles.	189.140
Length of main line of road in Iowa	189.140
Branches owned by company:	
Muchakinock, length	1.5
Total length of branches owned by company	1.5
Total length of branches owned by company in Iowa	1.5
Total length of road belonging to this company	190.640
Aggregate length of sidings and other tracks not above enumerated	23.863
Same in Iowa	23.863
Aggregate length of track, computed as single track	214.508
Same in Iowa	214.508
Total length of steel rails in tracks	108.475
Total length of iron rails in tracks	108.028
Weights per yard, steel, 52 and 56 pounds.	
Weights per yard, iron, 50 and 56 pounds; a little 45.	
Gauge of track	4 ft. 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each:

Grinnell & Montezuma Railroad, Montezuma Branch, length	13.620
Grinnell & Montezuma Railroad, State Center Branch, length	26.6
Grinnell & Montezuma Railroad, Montezuma Branch Siding, length .....	.5
Grinnell & Montezuma Railroad, State Center Siding, length	1.288
Total length of above roads	42.006
Total length of above roads in Iowa	42.006
Total miles of road operated by this company	230.860
Total miles of road operated by this company in Iowa	230.860
Number of stations in Iowa on all roads operated by this company	43
Number of telegraph offices in same	34
Number of stations on all roads owned by this company	37
Same in Iowa	37

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company during the year	1,000
Same in Iowa, during the year	1,000

EQUIPMENT.

Number of passenger cars	10
Number of baggage, mail, and express cars	9
Number of caboose cars	18
Number of freight cars (basis of eight wheels).....	774
Number of other cars—coal (4 wheels), 14; tool cars, 1; pile driver, 1; wrecking car, 1.....	17
Maximum weight of locomotives in working order, pounds ..	69,000
Average weight of locomotives in working order, pounds....	60,000
Maximum weight of tenders full of fuel and water, pounds...	50,000
Average weight of tenders full of fuel and water, pounds....	44,000
Maximum weight of passenger cars, pounds.....	37,300
Average weight of passenger cars, pounds.....	36,800
Number of mail and baggage cars.....	9
Number of 8-wheel box freight cars—stock 40, box 422.....	462
Number of 8-wheel platform cars.....	312
Number of 4-wheel platform cars.....	14
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender..	41 feet.
Total length of heaviest engine and tender over all.....	50 feet.
Number of locomotives equipped with train-brake.....	7
Number of cars equipped with train-brake.....	19
Number of passenger cars with Miller platform and buffer...	10

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The United States Express Company pay for 41,600 through pounds or less, \$600 per month, 189 miles; in excess of 41,600 pounds $1\frac{1}{2}$ first-class freight tariff.

SLEEPING CARS.

We pay Pullman Sleeping Cars three cents per mile run. The Pullman Company receives the extra charge to passengers. \$1,346.40 was paid for use of Pullman Sleeping cars.

U. S. MAILS.

Between Mason City and Albia, 6 days in week, we are paid \$14,215.84. Between Grinnell and Montezuma, compensation unknown.

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 3,024,800.00
Average cost of same per mile	41,044.87
Proportion of same for Iowa.....	8,024,800.00

If any part of road was first opened for operation during the past year, state date.

Newberg and State Center Branch constructed during year. Operated as built.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
4 miles south of Marshall	Combination	Wood and iron	117 feet 6 inches	May 1, 1881.
4 miles north of Oskaloosa	Howe Truss	Wood and iron	122 feet	December 1, 1880.
4 miles north of Oskaloosa	Pile Bridge	Wood	120 feet	October 1, 1880.
Eddyville	Howe Truss	Wood and iron	98 feet	August 1, 1880.
3 miles south of Dillon	Pile bridge, railroad crossing	Wood	112 feet	June 1, 1881.
Muchakinnook	Pile	Wood	48 feet	June 1, 1881.

	NO	LENGTH.
Number pile and trestle bridges and length in Iowa	290	29,104 ft. 4 in.
Number of spans of bridges of 100 feet and upward	15	
Number of combination bridges	7	773 ft.
Number of wooden bridges	22	3,182 ft. 8 in.
Number of stone arch culverts and viaducts	3	
Number of crossings of highways at grade	207	
Number of crossings of highways over railroad	1	
Number of crossings of highways under railroad	3	
Number of highway bridges 18 feet above track	1	
Number of crossings at which flagmen are maintained	2	
Number of railroad crossings at grade (specifying each)	9	
Number of railroad crossings over other railroads (specifying each)	2	
Chicago, Rock Island & Pacific Railway at Oskaloosa.		
Chicago, Milwaukee & St. Paul Railway, 2 miles south of Dillon.		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, local passengers	3.45
Average rate of fare per mile <i>received</i> from passengers to and from other roads	3.00
Average rate of fare per mile for special ticket passengers	2
Average rate of fare per mile <i>received</i> from <i>all</i> passengers	3.35
Average rate of local freight per ton per mile on roads operated by this company	1.50
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads	4.16
Average rate per ton per mile received for all freight carried	2.14

CAPITAL STOCK.

Capital stock authorized by articles of incorporation	\$ 7,000,000.00
Capital stock authorized by vote of company	4,324,800.00
Capital stock issued, number of shares 40,833; amount paid in	\$4,083,300
Capital stock paid in on shares not issued, number shares 2,415	241,500

Total amount paid in as per books of the company \$ 4,324,800.00

Total number of stockholders	884
Number of stockholders in Iowa	5
Amount of stock held in Iowa	18,700

DEBT.

Funded debt as follows:

First mortgage bonds, due 1899, rate of interest 7 per cent	\$ 3,700,000.00
Interest paid on same during year	\$ 259,000.00
Stock and debt	8,024,800.00

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1880.					
August	23 Robert Lannigan	Passenger.	Sheffield.	Arm ran over	Intoxicated. Attempted to board morning freight train between two coal cars and fell; had to be assisted. Wholly his own fault.
September	27 Martin Solon	Brakeman	Near Marshall	Leg cut	Riding on gravel train plow, which caught and threw him off and plow fell upon him, cutting his leg; unavoidable. Injury slight.
September	23 W. Gregor	Brakeman	New Sharon	Fingers mashed	Coupling cars. His own fault.
October	5 H. T. Krouts	Brakeman	Bet. Ostalcoosa & Shar'n	Fingers jammed	Two fingers jammed while coupling cars. His own fault.
October	30 L. R. Telige	Employee.	Newbury	Squeezed	While coupling, was squeezed between draft iron protector and brake-wheel ratchet; died from injuries within a month. Train was being handled with great care. His own fault.
October	14 T. W. Jones	Brakeman	Muchatnook	Hand badly mashed	Coupling cars; hand badly smashed; cars were detached from engine and wholly under its control. His own fault.
November	11 Samuel Ewing	Brakeman	Dillon	Finger jammed off	Finger jammed off while coupling cars. His own fault.
November	12 Frank Van Draska	Brakeman	Gifford	Toes of foot ran over	In attempting to step upon approaching pilot of engine his foot slipped and wheel ran over the toes of one foot. His own fault.
November	19 John McNabb	Brakeman	Steamboat Rock	Finger jammed off	Slipped and fell, put out his hand to save himself and caught the link after the coupling was made, the slack of train ran up and caught his finger. His own fault.
November	18 Thomas Ford	Brakeman	Abbott	Killed	While attempting to remove a link from drawbar as the cars were running on a side-track he caught his foot on a rail and fell, and was run over. His own fault.
December	27 Charles McGowan	Fireman	Timber Creek bridge	Both legs broken	Was bringing to Marshall a wrecked train; supposed a portion of the wreck struck the bridge, and it (the bridge) fell with the entire train. New iron and wood combination bridge.
1881.					
April	16 James Thornton	Brakeman	Albia Crossing	Foot crushed	In trying to step on an approaching pilot of an engine his foot slipped and was caught by the heel of the pilot, or truck wheel of engine, the front part of his foot was crushed; from the result of amputation he died. His own fault.

ACCIDENTS TO PERSONS IN IOWA—CONTINUED.

DATE	NAME	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1881. February	15 Frank L. Putnam	Snow shoveler.....	Bet. Sheffield & Richwell	Killed.	He persistently would stand with his head out of the car door when repeatedly cautioned; the car came in contact with a snow drift, suddenly closing the side car door, catching him by the neck and breaking it.
June	19 Dennis Egan.....	Tramp.....	.....	Killed.	Lay down to sleep upon railway track; was intoxicated; ran over and killed.
June	22 E. E. Carter	Passenger.....	Mason City Junction...	Killed.	The Central Iowa Railway train had just stopped at the crossing and was ran into by car on the C., M. & St. P. R. R. His own fault, he was standing on the platform.

RECAPITULATION OF ACCIDENTS.

Killed—Passengers—misconduct or want of caution.....	1
Employes—misconduct or want of caution.....	3
Others—trespassing, on track, etc.....	1
<i>Total killed</i>	<u>5</u>
Injured—Passengers—misconduct or want of caution.....	1
Employes—from causes beyond their control	2
misconduct or want of caution	6
Others—trespassing, on track, etc.	1
<i>Total injured</i>	<u>10</u>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Isaac M. Cate, Baltimore, Maryland.

Vice-President—Russell Sage, New York City.

Secretary—Charles Alexander, Marshalltown, Iowa.

Treasurer—D. N. Pickering, Marshalltown, Iowa.

General Superintendent—D. N. Pickering, Marshalltown, Iowa.

Auditor—M. C. Healton, Marshalltown, Iowa.

General Passenger Agent—Charles A. Jewett, Marshalltown, Iowa.

General Freight Agent—Charles A. Jewett, Marshalltown, Iowa.

Attorneys, General and Local—H. E. J. Boardman, Marshalltown, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

Isaac M. Cate, Baltimore, Maryland.

Russell Sage, New York City.

P. V. Rogers, Utica, New York.

H. A. Jones, Portland, Maine.

T. D. Toppen, New York City.

G. E. Taintor, New York City.

Charles Alexander, Marshalltown, Iowa.

A. L. Burdett, Leominster, Massachusetts.

Edwin Parsons, New York City.

Thomas T. Eckert, New York City.

General offices at Marshalltown, Iowa.

Date of annual meeting of stockholders, Wednesday next preceding first
Wednesday in June.

Fiscal year of the company, from January 1st to December 31st.

STATE OF IOWA, }
COUNTY OF MARSHALL. }

I, D. N. Pickering, Superintendent and Treasurer of the Central Iowa Railway Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of my knowledge and belief.

(Signed)

D. N. PICKERING,
Superintendent and Treasurer.

Subscribed and sworn to before me this 20th day of September, A. D. 1881.

[L. s.]

M. C. HEALION,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 21st
day of September, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CHICAGO, BURLINGTON & QUINCY RAILROAD CO.

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 20,332,222.87
Total expense (including taxes).....	10,409,146.00
Net income.....	\$ 9,923,076.87
Rentals.....	\$ 178,066.53
Interest on funded debt.....	3,389,183.47
Dividends declared (8 per cent)	4,285,247.84
Balance for the year.....	2,069,653.13
Balance at commencement of the year, debit.....	\$ 1,269,348.20
Add or deduct entries in profit and loss account during the year not included in the above account, debit.....	974,242.31
Balance at commencement so charged, debit....	2,243,590.51
Balance June 30, 1881, debit.....	173,932.38

NOTE "A."—By sale and consolidation the Burlington & Missouri River Railroad Company's road, property and franchises have been merged with that of the Chicago, Burlington & Quincy Railroad Company, the managers of which have not the information necessary for answering many of the questions asked in this book. Most of the books of the Burlington & Missouri River Railroad were destroyed by fire in 1872.

ANALYSIS OF EARNINGS.

From through passengers.....	\$ 1,119,399.17
From express and extra baggage.....	61,128.15
From mails.....	82,440.94
Total earnings from passenger department.....	\$ 1,262,968.26
Through freight.....	\$ 4,845,801.55
Total earnings from freight department....	\$ 4,845,801.55
Income from all other sources.....	\$ 46,315.56
Total income from all sources.....	\$ 6,155,065.37
Proportion for Iowa, all.	
Earnings per mile of road operated.....	\$ 7,795.40
Receipts from passenger trains per train mile run.....	1.33.9
Receipts from freight trains per train mile run.....	1.59
Average train earnings.....	1.53

ANALYSIS OF EXPENSES.

Operating expenses for the year ending June 30, 1881.

	WHOLE LINE.	IOWA.
Train service.....	\$ 693,158.05	\$ 312,661.95
Engine service.....	874,364.19	367,845.18
Station service.....	780,813.84	221,455.60
Water service.....	67,128.01	32,195.67
Repairs track.....	1,209,697.15	635,866.69
Repairs bridges.....	324,091.03	175,830.84
Repairs fences.....	47,745.65	15,575.01
Repairs buildings.....	89,680.22	34,774.01
Repairs docks and levees.....	278.25	.....
Repairs engines.....	581,853.10	255,099.83
Repairs cars.....	771,581.87	301,153.08
Lost and damaged freight....	19,849.75	7,682.52
Miscellaneous loss and damage.....	83,354.69	49,144.19
Telegraphing.....	159,152.44	86,444.45
Fuel consumed.....	801,945.96	382,034.23
Oil and waste.....	128,527.16	54,156.44
Stationery.....	60,915.53	22,674.93
Printing, advertising and subscription.....	36,192.94	16,450.18
General expenses.....	419,734.70	169,578.45
Legal expenses.....	51,368.67	20,912.41
Miscellaneous expenses.....	7,534.36	3,010.58
Foreign agencies.....	121,637.45	55,163.18
Insurance.....	597.94	273.68
Rent of cars.....	8,741.98	2,478.49
Taxes.....	328,895.06	117,451.00
Interest.....	2,237,289.78	341,622.01
Total.....	\$ 9,906,129.77	\$ 3,661,534.60

Maintenance of way.....	\$ 862,046.55
Maintenance of motive power.....	556,252.91
Conducting transportation.....	1,496,098.72
General expenses.....	405,514.41
Total.....	\$ 3,819,912.59

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$ 9,906,129.77
Proportion for Iowa.....	\$ 3,661,534.60
Per mile of road operated.....	4,642.15
Per train mile for passenger, freight and mixed trains, cents and mills.....	9.17
Percentage of expenses to earnings.....	59.48
Net earnings per train mile (3,990,957 miles), cents and mills.....	\$2,493,550.77 62.4

GENERAL RECAPITULATION.

Total earnings.....	\$ 6,155,085.37
Total receipts during the year.....	\$ 6,155,085.37
Total operating expenses.....	3,661,534.60
Net earnings—earnings above operating expenses.....	2,493,550.77
Total receipts above operating expenses.....	2,493,550.77

**PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.**

Grading and masonry (includes superstructure).....	\$	608,290.88
Bridging.....		36,774.38
Land, land damages, and fences.....		202,398.75
Passenger and freight stations, coal-sheds, and water-stations.....		71,283.12
Engine-houses, car-sheds, and turn-tables.....		32,844.42
Machine-shops, including machinery and tools.....		27,965.97
Engineering, agencies, salaries, and other expense during construction.....		43,256.53
Changing channels.....		40,805.04
Double track extension.....		199,554.68
<i>Total for construction.....</i>	<i>\$</i>	<i>1,263,183.57</i>
*Locomotives, 29.....	\$	123,592.21
Passenger, mail and baggage cars, 19.....		78,340.32
Freight and other cars, 1,054.....		699,358.97
<i>Total for equipment.....</i>	<i>\$</i>	<i>901,292.00</i>
Other expenditures charged to property account:		
Changing grade (Tyrone).....	\$	17,733.90
<i>Total expenditures charged to property accounts.....</i>	<i>\$</i>	<i>2,162,209.47</i>
Credits in Iowa:		
Land sold at Fredrick.....	\$	100.00
Buildings sold at Des Moines.....		130.00
		<u>230.00</u>
<i>Net addition to property account for the year.....</i>	<i>\$</i>	<i>2,181,979.47</i>

BALANCE SHEET.

ASSETS.

Construction account.....	\$	68,702,736.55
Equipment account.....		14,047,515.87
Other permanent investments.....		14,040,421.52
Bonds.....		5,987,607.17
Cash.....		487,415.17
Bills receivable balance.....		3,970,118.25
Other assets (<i>as follows</i>):		
Materials and supplies.....		2,498,073.39
Sinking fund.....		4,389,084.86
Profit and loss balance to income account.....		173,932.88
<i>Total assets.....</i>	<i>\$</i>	<i>114,296,903.76</i>

LIABILITIES.

Capital stock.....	\$	55,692,096.51
Funded debt.....		50,852,225.00
Profit and loss balance, or income account.....		7,752,582.25
<i>Total liabilities.....</i>	<i>\$</i>	<i>114,296,903.76</i>

*The equipment account is for whole line and the increase cannot be prorated between States. Some of the equipment reported was but partly finished during the year.

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	914,511
Freight train mileage.....	2,933,174
Mixed train mileage.....	143,272
<i>Total train mileage.....</i>	<i>3,990,957</i>
Number of local passengers.....	766,699
Number of through passengers.....	75,662
<i>Total number of passengers.....</i>	<i>842,361</i>
Passenger mileage (passengers carried one mile).....	45,847,641
Number tons of local freight carried in Iowa.....	1,506,853
Number tons freight carried in Iowa.....	828,626
Total number of tons freight carried.....	2,335,479
Local freight mileage (tons local freight carried one mile)....	265,940,534
Through freight mileage (tons through freight carried one mile)	190,707,196
Average weight of passenger trains (exclusive of passengers) including engines, tons.....	200
Average number of cars in passenger trains.....	6
Number of miles run by loaded freight cars east.....	23,714,638
Number of miles run by loaded freight cars west.....	21,799,330
Number of miles run by empty freight cars east.....	4,742,179
Number of miles run by empty freight cars west.....	6,779,121
Percentage of empty freight cars hauled east.....	16.66
Percentage of empty freight cars hauled west.....	23.72
Average weight of freight trains (exclusive of freight) includ- ing engines, tons.....	230
Average number of cars in freight train.....	18
Average number of persons employed.....	5,845
Miles run by passenger, mail and baggage cars.....	4,208,918
Miles run by freight cars east.....	28,456,817
Miles run by freight cars west.....	28,578,451
Total.....	57,035,268
Mileage of passengers.....	45,847,641
Local freight.....	265,940,534
Through freight.....	190,707,196
Rate of speed of passenger and express trains, including stops, miles per hour.....	25
Rate of speed of freight trains, including stops, miles per hour.	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	898,884	38.6
Flour.....	24,166	1.0
Provisions (beef, pork, lard, etc).....	33,716	1.5
Animals.....	261,512	11.2
Other agricultural products, cotton and wool.....	27,439	1.2
Lumber and forest products.....	380,216	16.4
Coal.....	273,837	11.4
Iron and castings.....	72,667	3.1
Stone and brick.....	26,751	1.2
Manufactures—articles shipped from point of production.....	37,704	1.6
Merchandise, and other articles not enumerated above.....	296,587	12.8
<i>Total tons carried.....</i>	<i>2,333,479</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from center of Mississippi River, at Burlington to East Plattsmouth.....	281.024
Length of main line of road from Pacific Junction to Council Bluffs.....	18.200
Length of main line of road in Iowa.....	299.224
Length of double track on main line.....	32.068
Same in Iowa.....	32.068
Branches owned in Iowa—giving distances from Junction with main line:	
Burlington to Keokuk.....	42.012
Albia to Des Moines.....	67.807
Albia to Moravia.....	11.477
Chariton to Grant City.....	95.450
Chariton to Indianola.....	33.200
Bethany Junction to Bethany.....	28.586
Creston to Hopkins.....	44.535
Creston to Fontanelle.....	27.800
Clarinda to Burlington Junction.....	35.000
Red Oak to East Nebraska City.....	49.860
Red Oak to Griswold.....	18.100
Hastings to Sidney.....	20.800
Hastings to Carson City.....	15.728
Total length of branches.....	490.355
Total length of branches in Iowa.....	446.755
Total length of branches in Missouri.....	43.600
Total length of road belonging to this company, Iowa lines...	789.579
Aggregate length of sidings and other tracks not above enumerated.....	148.580
Same in Iowa.....	144.760
Aggregate length of track, computed as single track.....	970.527
Same in Iowa.....	922.807
Total length of steel rails in tracks.....	439.890
Total length of iron rails in tracks, balance of track.....	530.647
Weights per yard, steel 60 and 66.	
Weights per yard, iron 56 and 60.	
Gauge of track.....	4 ft. 8½ in.
Length Chicago, Burlington & Quincy lines in all States:	
Illinois.....	1,436.746
Iowa.....	497.955
Missouri.....	354.880
Nebraska.....	881.200
Total miles of road operated by this company.....	3,170.761
Total miles of road operated by this company in Iowa.....	745.979
Number of stations in Iowa on all roads operated by this company.....	133
Number of telegraph offices in same.....	111
Number of stations on all roads owned by this company, Illinois and Iowa lines.....	310
Same in Iowa.....	133
EMPLOYEES.	
Number of persons regularly employed on all roads operated by company, Illinois and Iowa lines.....	13,976
Same in Iowa.....	5,845

EQUIPMENT.

	IOWA.	TOTAL.
Number of locomotives.....	150	328
Number of passenger cars.....	55	146
Number of baggage, mail, and express cars.....	28	72
Number of parlor or sleeping cars (11 assigned sleepers).....	4	15
Number of dining cars.....	2	5
Number of freight cars (basis of 8 wheels).....	4,185	12,648
Number of other cars, including hand and rubble.....	489	1,207
Maximum weight of locomotives in working order, pounds. .		79,500
Average weight of locomotives in working order.....		64,400
Maximum weight of tenders full of fuel and water.....		60,000
Average weight of tenders full of fuel and water.....		39,000
Maximum weight of passenger cars.....		57,100
Average weight of passenger cars.....		45,150
Number of mail and baggage cars, Iowa Division.....		28
Number of 8-wheel box freight cars.....		3,272
Number of 8-wheel platform cars and coal cars.....		918
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender...	46 ft. 2 in.	
Total length of heaviest engine and tender over all.....	56 ft. 6 in.	
Number of locomotives equipped with train-brake.....		25
Kind of brake, Westinghouse.		
Number of cars equipped with train-brake.....		90
Kind of brake, Westinghouse.		
Number of passenger cars with Miller platform and buffer...		90
Number of miles of road operated by your company not furnished with telegraph facilities:		
From Albia to Moravia, number of miles, 11.		
If any part of road was first opened for operation during the past year, state the date.		
Mt. Ayr to Grant City, Mo., Sept. 20, 1880.		
Hastings to Carson City, Oct. 6, 1880.		
Bethany Junction to Bethany, Mo., Nov. 15, 1880.		

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

American Express Company runs the road. Railroad company furnishes cars, and express company furnishes all carriers and agents.

SLEEPING CARS.

Run Pullman Sleeping Cars. Sleeping car charges, \$2 per berth. Dining cars owned by Pullman Company and railroad company jointly.
The railroad company maintains and repairs the cars, and the Pullman Palace Car Co. maintains everything relating to the sleeping apparatus.
The Pullman Palace Car Co. receives the entire earnings.

U. S. MAIL.

The compensation paid us by the U. S. government for the transportation of its mails is: Main line, two times each way daily for large stations and one time each way daily for small, on branches one time each way daily; receipts, \$82,440.94, for the year ending June 30, 1881.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from Congressional grants	358,442.00
State the number of acres yet to inure to your company from Congressional grants	None.
State the average price at which these lands are offered for sale by the company	10.00
State the average price at which these lands have been sold or contracted for by the company	12.12
State the number of acres sold	310,653.79
State the amount received from sales (cash sales)	115,947.16
State the amount received from outstanding contracts	2,827,122.16
State the amount received from forfeited contracts (including interest on deferred payments received by the company) ..	460,267.63
State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30	3,403,356.95

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE, AT BURLINGTON, IOWA,
CARRIED BY C. & Q. R. R., FOR YEAR ENDING JUNE 30, 1881.

East-bound, number of tons	1,540,384
West-bound, number of tons	795,252
Total tons	2,335,636

TONNAGE CROSSING THE MISSOURI RIVER BRIDGE, AT PLATTSMOUTH, NEB.,
FOR THE YEAR ENDING JUNE 30, 1881.

East-bound, number of tons	237,092.30
West-bound, number of tons	271,138.84
Total tons	508,231.04

BRIDGES.

	NO.	LENGTH
Number pile and trestle bridges and length in Iowa	976	95,090
Number of iron bridges, aggregate length, feet	37	4,543
Number of combination bridges, length, feet	8	285
Number of wooden bridges, length, feet	55	7,061
Number of stone arch culverts and viaducts	30	
Number of crossings of highways at grade	760	
Number of crossings of highways over railroad	20	
Number of crossings of highways under railroad	11	
Number of highway bridges 18 feet above track	20	
Number of crossings at which gates or flagmen are maintained ..	7	
Number of railroad-crossings at grade (specifying each)	13	
Number of railroad-crossings over other railroads:		
Chicago, Rock Island & Pacific Railway, at Fairfield.		
Chicago, Rock Island & Pacific Railway, at East Des Moines.		
Chicago, Rock Island & Pacific Railway, at West Des Moines.		
Chicago, Rock Island & Pacific Railway, at Ottumwa.		
Wabash, St. Louis & Pacific, at Albia.		
Wabash, St. Louis & Pacific, at Malvern.		
Kansas City, St. Jo. & Council Bluffs, at Pacific Junction.		
Wabash, St. Louis & Pacific, at Clarks.		
Wabash, St. Louis & Pacific, at Shenandoah.		
Wabash, St. Louis & Pacific, at Humeston.		
Wabash, St. Louis & Pacific, at Moravia.		
Chicago & Northwestern Railway, at Council Bluffs (two crossings).		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company (for all roads operated), cents.....	2.32
Average rate of fare per mile received from all passengers (Iowa)	2.31
Average rate per ton per mile received for all freight carried.	1.054
Percentage of freight originating at, and carried to stations in Iowa, to total freight carried in Iowa, (this should not include fuel or any material for the use of the road), about	65
(This percentage is percentage of local tons moved to total.)	

FUNDED DEBT CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

NAME OF BOND.	When issued.	When due.	Rate per cent.	When payable.	Amount of bond.
G. & Q. 1st mortgage Inconvertible.....	January 1, 1888	January 1, 1888	8	January 1, 1891	\$ 2,262,000
C. & Q. 1st mortgage Inconvertible.....	July 1, 1880	July 1, 1890	4	January 1, 1891	155,000
C. & Q. 2d mortgage Inconvertible.....	January 1, 1888	January 1, 1888	8	January 1, 1891	66,000
C. & Q. 1st mortgage convertible.....	January 1, 1888	January 1, 1888	8	January 1, 1891	155,000
C. & Q. Trust mortgage of 1890.....	October 1, 1884	October 1, 1890	7	April 1, 1891	653,000
C. & Q. plan of 7 per cent of 1886.....	January 1, 1872	January 1, 1896	7	January 1, 1896	547,475
C. & Q. consolidated mortgage of 7 per cent of 1888.....	July 1, 1873	July 1, 1903	7	January 1, 1896	13,986,000
C. & Q. 5's of 1885.....	June 1, 1875	June 1, 1895	6	June 1, 1895	18,990,000
C. & Q. 5's of 1901.....	October 1, 1876	October 1, 1901	5	April 1, 1896	9,930,000
C. & Q. Iowa mortgage 4's of 1919.....	October 1, 1879	October 1, 1919	4	April 1, 1896	9,935,000
C. & Q. Iowa mortgage 5's of 1919.....	October 1, 1879	October 1, 1919	5	April 1, 1896	2,935,000
C. & M. R. R. convertible 8's, 1894.....	October 1, 1883	October 1, 1893	8	April 1, 1896	2,935,000
C. & M. R. R. convertible 8's, 1894.....	July 1, 1889	July 1, 1894	8	January 1, 1896	4,424,500
C. & M. R. R. convertible 8's, 1898.....	July 1, 1870	July 1, 1899	8	January 1, 1896	81,000
C. & M. R. R. Nebraska 4's of 1910.....	January 1, 1880	January 1, 1910	4	January 1, 1896	136,500
C. & M. R. R. consolidated 6's.....	July 1, 1878	July 1, 1918	6	January 1, 1896	3,947,000
C. & M. R. R. convertible 8's.....	January 1, 1878	January 1, 1898	8	January 1, 1896	9,876,200
Total.....					\$ 50,852,000

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	FAULT.	NATURE OF AND HOW INJURED.
1880.					
July	6 P. Quinlan.	Citizen	Ottumwa.	Person's	Legs crushed between cars.
July	10 T. F. McMinn	Stockman	Haastings	Person's	Killed—fell between cars.
July	14 J. Hamilton	Brakeman	Fort Madison.	Person's	Hips crushed in coupling.
August	6 Frank Dell.	Laborer	Des Moines	Person's	Legs crushed, fell under cars.
August	12 Frank Crawford	Switchman	Burlington	Person's	Foot crushed, coupling.
August	28 E. B. Homan	Citizen	Oscola	Person's	Killed, suicide, run over by train.
September	10 George Cornell	Employe	Mt. Pleasant	Person's	Leg broken, jumped from train.
September	17 Frank Ault	Switchman	Pacific Junction	Person's	Run over and killed while coupling.
October	5 G. M. Moore.	Brakeman	Hawthorn	Person's	Run over and killed, fell from train.
October	7 Q. Adams	Boy	Oscola	Person's	Leg crushed, amputated, jumped from train.
October	8 Frank Clark.	Laborer	Creston	Person's	Killed, struck by engine.
October	11 C. Wilson	Brakeman	Bethany Junction.	Person's	Killed, fell between cars, coupling.
October	14 J. Martin	Young boy	Mt. Pleasant	Person's	Arm crushed, amputated, playing about cars.
October	19 J. Houston	Foreman	McLure	Person's	Ribs broken, run over by hand car.
October	28 B. Armelo	Citizen	Des Moines	Person's	Hand run over, died of lock-jaw, drunk.
November	2 William Enderle	Brakeman	Fairfield	Person's	Run over and killed, fell from train.
November	4 James Kelly	Laborer	Lockridge	Person's	Run over and killed, knocked from car.
November	6 J. Hetherman	Laborer	Creston	Person's	Crushed between cars, coupling air hose.
November	11 Jno. Carey	Switchman	Burlington	Person's	Crushed between cars, fatal, coupling.
November	14 Gus. Kitzler	Citizen	Lockridge	Person's	Crushed between cars, fatal, coupling.
November	19 W. T. Cross	Citizen	Ottumwa	Person's	Legs run over, fatal, getting on train.
December	8 Ezra Kett	Brakeman	Creston	Person's	Internal bruises, struck by train, drunk.
December	22 Charles Collins	Citizen	Fairfield	Person's	Run over and killed, fell from train.
December	22 Thomas Cox	Pumper	Flagler	Person's	Leg broken, fell from house-top, injures fatal.
December	23 Frank Moran	Brakeman	Villisca	Person's	Run over and killed, fell while switching.
1881.					
January	6 Jno. Nelson	Car repairer	Burlington	Person's	Leg cut, caught under cars.
January	22 William Sweeney	Child	Ottumwa	Person's	Leg broken and crushed, playing about cars.
February	14 D. E. Dale	Laborer	Honeston	Broken rail	Leg crushed, way car off track.
April	14 Sarah Spencer	Citizen	Red Oak	Person's	Killed, walking on track.
May	1 William Miller	Citizen	Burlington	Person's	Foot crushed, getting on train.
May	5 A. L. Weniz	Conductor	Agency	Person's	Run over and killed, switching.
May	7 L. T. Knox	Brakeman	Fairfield	Person's	Fatal internal injuries, fell from train.
May	12 C. Anderson	Laborer	McLure	Person's	Struck by hand car, fell on track.
May	20 Jno. Loscy	Car repairer	Burlington	Person's	Crushed, fatal, going between cars.
May	23 Frank Alberts	Citizen	Burlington	Person's	Legs run over, getting on cars, drunk.
May	28 Lott Dorsey	Brakeman	Pacific Junction	Person's	Run over and killed, fell from train.

ACCIDENTS TO PERSONS IN IOWA.

DATE.	NAME.	OCCUPATION.	PLACE.	FAULT.	NATURE OF AND HOW INJURED.
June	1 W. J. Hallaway	Stockman	Glendale	Collision	Killed.
June	4 Lon Leach	Boy	Lucas	Person's	Leg crushed getting on train.
June	5 L. Riekey	Citizen	Montrose	Person's	Run over and killed, struck while drunk.
June	8 Jno. Nagle	Citizen	Des Moines	Person's	Foot and leg crushed, getting on train.
June	26 W. H. Kern	Brakeman	Woodburn	Collision	Crushed between engine and cab, fatal.

STATE OF ILLINOIS, }
COUNTY OF COOK. }

Amos T. Hall, Secretary, J. C. Peasley, Treasurer of the Chicago, Burlington & Quincy Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of their knowledge and belief.

(Signed)

[L. S. OF R. R.]

AMOS T. HALL, *Secretary.*
J. C. PEASLEY, *Treasurer.*

Subscribed and sworn to before me, this 13th day of October, A. D. 1881.

[L. S.]

FRED. L. BLOSSOM,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 14th day of October, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT
OF THE
KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS
RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 1,559,825.92
Total expense (including taxes)	1,101,247.42
Net income	\$ 458,578.50
Interest accrued during year.....	407,260.00
Interest paid during year	407,260.00
Balance for the year—surplus.....	51,318.50

ANALYSIS OF EARNINGS.

From local passengers ...	\$ 302,081.71
From through passengers	147,058.04
From express and extra baggage	21,090.89
From mails.....	34,546.33

Total earnings from passenger department..... \$ 504,726.47

From local freight.....	\$ 492,304.05
From through freight	504,010.32

Total earnings from freight department..... \$ 996,314.37

Total transportation earnings..... \$ 1,501,540.84

Rents for use of road, and miscellaneous sources.....	53,285.08
---	-----------

Total income from all sources..... \$ 1,559,825.92

Income from all sources:

Freight	\$109,419.52
Passenger	63,780.90
Mail, express, and miscellaneous.....	21,075.53
	\$ 194,275.95

Proportion for Iowa	194,275.95
Earnings per mile of road operated, 312.460 miles in 1881.....	4,946.36
Receipts from passenger trains per train mile run (miles 468,- 400), cents and mills	107.7
Receipts from freight trains per train mile run (miles 402.857), cents and mills.....	212.8

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks	\$ 63,982.74
Stationery and printing	13,282.77
Outside agencies and advertising	10,372.39
Contingencies and miscellaneous	11,970.46
Repairs of bridges (including culverts and cattle-guards)	13,657.68
Repairs of buildings	13,321.46
Repairs of fences, road-crossings, and signs	9,836.38
Renewal of rails—No. tons laid, steel, in 1880, 3,582; in 1881, 3,187,474	118,082.27
Renewal of ties—in 1880, 103,075; No. laid in 1881, 64,559	38,370.40
Repairs of road-bed and track	168,316.95
Repairs of locomotives	51,558.49
Fuel for locomotives	68,063.85
Water supply	12,069.96
Oil and waste	6,022.23
Locomotive service, salaries and wages	83,502.42
Repairs of passenger cars	27,638.92
Passenger and freight train service, salaries, wages, and sup- plies	72,752.17
Repairs of freight cars	55,244.04
Rents	33,816.14
Boston office expenses	333.25
Mail service	1,064.00
Mileage freight cars, debit balances	7,908.07
Telegraph expenses	11,919.47
Loss and damage, freight and baggage	1,258.01
Loss and damage, property and cattle, including losses by fire	14,610.99
Personal injuries	6,993.49
Agents and station service, salaries, wages, and station sup- plies	145,357.71
<i>Total operating expenses</i>	<i>\$ 1,061,247.43</i>
Taxes in Iowa	\$ 10,000.00
Taxes in other States	30,000.00
<i>Total operating expenses and taxes</i>	<i>\$ 1,101,247.43</i>
Maintenance of way	\$ 361,583.34
Motive power and cars	134,441.45
Conducting transportation	430,398.38
General expenses	174,822.25
<i>Total</i>	<i>\$ 1,101,247.43</i>

RECAPITULATION OF EXPENSES.

Total expenses of operating the road	\$ 1,101,247.43
Proportion for Iowa, pro rate	\$236,768.19
Per mile of road operated (312.46 miles in 1881)	3,492.14
Per train mile for passenger, freight and mixed trains, miles (in Iowa) 250.956 (cents)	94
Percentage of expenses to earnings	70.6
Net earnings per train mile (871.257 miles) for whole line	52.6

GENERAL RECAPITULATION.

Total earnings	\$ 1,559,825.92
Total operating expenses	1,101,247.42
Net earnings—earnings above operating expenses	458,578.50
Percentage of net earnings to stock and debt	3.9
Percentage of net earnings to cost of road and equipment	3.8

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry.....	\$ 22,751.07
Bridging.....	22,419.42
Land, land damages, and fences.....	6,620.44
Engine-houses, car-sheds, and turn-tables.....	8,185.02
Purchase of other roads:	
*Tarkio Valley Railroad (leased), cost.....	602,787.62
Nodaway Valley Railroad (leased), cost.....	839,255.99
	<hr/>
	\$ 1,302,010.56
Less land sold.....	1,846.70
	<hr/>
<i>Total for construction.....</i>	<i>\$ 1,300,172.86</i>
	<hr/>
Freight and other cars, and boarding cars.....	\$ 2,109.74
Other expenditures charged to property account:	
New tools and machinery.....	251.04
<i>Net addition to property account for the year.....</i>	<i>1,302,584.54</i>

SURPLUS.

The amount surplus in the hands of treasurer and assistant treasurer.....	\$ 51,818.50
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BALANCE SHEET.

ASSETS.

Construction account.....	\$ 10,594,636.67
Equipment account.....	1,357,253.19
Other permanent investments (<i>as follows</i>):	
Lands in St. Joseph, purchased for depot purposes.....	\$ 62,280.18
Stock of Union Depot Company, Atchison, Kansas.....	8,000.00
Stock of Union Depot Company, Kansas City, Missouri.....	3,409.53
Stock of Union Depot Company St. Joseph, Missouri.....	1,000.00
Stock of Union Stock Yards, St. Joseph, Missouri.....	4,950.00
	<hr/>
	79,639.71
Cash items (<i>as follows</i>):	
Cash.....	\$ 193,576.65
Due from agents and companies.....	205,889.74
	<hr/>
	399,466.39
Cash assets (<i>as follows</i>):	
Materials and supplies.....	124,379.05
	<hr/>
<i>Total assets.....</i>	<i>\$ 12,555,375.01</i>

*The Tarkio and Nodaway Valley Railroad Companies mentioned above were finished during the year, both roads having been built under a separate charter granted by the States of Missouri and Iowa. Both roads leased to K. C., St. J. & C. E. R. R., under date of May 1, 1880, for 999 years. Length of main line of Tarkio Valley Railroad, 25.31 miles in Missouri, and in Iowa, 4.64 miles. Length of main line of Nodaway Valley Railroad, 31.53 miles in Missouri.

LIABILITIES.

Capital stock.....	\$	3,205,356.71
Funded debt.....		8,307,474.51
Unfunded debt (<i>as follows</i>):		
Interest unpaid, coupons not presented.....	\$	2,818.35
Interest unpaid, coupons due July 1, 1881....		179,771.66
Land grant (State-lands).....		85,557.21
Notes payable.....		234,000.00
Vouchers and accounts.....		159,172.90
		<hr/> 611,320.12
Profit and loss balance (if surplus).....		431,223.67
<i>Total liabilities</i>	\$	<hr/> 12,555,875.01

MILEAGE, TRAFFIC, ETC.

Passenger train mileage, in Iowa.....	86,672
Freight train mileage, in Iowa.....	78,223
Switching train mileage, in Iowa.....	57,315
Other train mileage, in Iowa (work trains).....	28,741
<i>Total train mileage</i>	<hr/> 250,956
Number of local passengers.....	281,740
Number of through passengers.....	48,529
<i>Total number of passengers</i>	<hr/> 330,269
Total number tons freight carried.....	699,285
Average weight of passenger trains (exclusive of passengers), including locomotives, tons.....	115
Average number of cars in passenger trains.....	3.7
Number of miles run by loaded freight cars, in Iowa (18.5 of total).....	1,099,981.7
Number of miles run by empty freight cars.....	447,748.8
Percentage of empty freight cars hauled.....	29
Average weight of freight trains (exclusive of freight), including locomotives, tons.....	214
Average number of cars in freight train.....	18.5
Average number of persons employed on freight trains.....	6
Miles run by passenger, mail and baggage cars.....	317,406
Miles run by freight cars.....	1,547,730.5
Rate of speed of passenger and express trains, including stops, miles per hour.....	24
Rate of speed of freight trains, including stops, miles per hour.....	10.75

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	145,684	20.83
Flour.....	17,853	2.50
Provisions (beef, pork, lard, etc.).....	14,430	2.06
Animals.....	50,800	7.15
Other agricultural products.....	1,976	.28
Lumber and forest products.....	178,920	25.57
Coal.....	61,642	8.81
Plaster.....	5,472	.78
Salt.....	8,820	1.26
Petroleum.....	84	.01
Railroad iron—iron and steel rails.....	13,416	1.91
Other iron and castings.....	3,250	.46
Oil.....	1,260	.18
Stone, brick and sand.....	5,395	.77
Manufactures—articles shipped from point of production.....	11,292	1.61
Merchandise and other articles not enumerated above.....	179,791	25.82
<i>Total tons carried.....</i>	<i>699,285</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Kansas City to Union Pacific Transfer, Council Bluffs, miles.....	194.40
Length of main line of road in Iowa.....	49.43
Length of main line of road in Missouri.....	144.97
Branches owned by this company:	
Hopkins Branch (single track), length.....	50.20
East Atchison (single track), length.....	1.22
East Nebraska City (single track), length.....	2.26
Tarkio Valley (single track), length.....	29.95
Nodaway Valley (single track), length.....	31.53
Total length of branches owned by company.....	115.16
Total length of branches owned by company in Iowa.....	6.90
Total length of branches owned by company in Missouri.....	108.26
Total length of road belonging to this company.....	309.56
Aggregate length of sidings and other tracks not above enumerated.....	44.01
Same in Iowa.....	7.51
Aggregate length of track, computed as single track.....	353.57
Same in Iowa.....	59.76
Total length of steel rails in tracks in Iowa.....	36.00
Total length of iron rails in tracks in Iowa.....	17.09
Weights per yard, steel, 17 miles of 60 pounds; 19 miles of 52 pounds.	
Weights per yard, iron, 52 pounds.	
Gauge of track.....	4 ft. 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description and length of each:

Hannibal & St. Joseph Railroad and bridge, Harlem to Kansas City.....	1.50
Chicago, Rock Island & Pacific Railway Council Bluffs depot Union Pacific Transfer.....	1.40
Total length of above roads.....	2.90
Total length of above roads in Iowa.....	1.40
Total length of above roads in Missouri.....	1.50

Total miles of road operated by this company.....	312.48
Total miles of road operated by this company in Iowa.....	53.09
Number of stations in Iowa on all <i>roads operated</i> by this company.....	10
Number of telegraph offices in same.....	10
Number of stations on all <i>roads owned</i> by this company.....	48
Same in Iowa.....	10

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company, say.....	1,400
Same in Iowa.....	90

EQUIPMENT.

Number of locomotives.....	38
Number of passenger cars.....	20
Number of baggage, mail and express cars.....	11
Number of official cars.....	1
Number of dining cars.....	1
Number of freight cars (basis of 8 wheels).....	979
Number of other cars.....	163
Maximum weight of locomotives in working order, pounds..	70,500
Average weight of locomotives in working order.....	58,000
Maximum weight of tenders full of fuel and water.....	48,700
Average weight of tenders full of fuel and water.....	30,000
Maximum weight of passenger cars.....	30,000
Average weight of passenger cars.....	35,000
Number of mail and baggage cars.....	11
Number of 8-wheel box freight cars.....	797
Number of 8-wheel platform cars.....	168
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender..	42 ft. 11 in.
Total length of heaviest engine and tender over all.....	52 ft.
Number of locomotives equipped with train-brake.....	14
Kind of brake, Westinghouse.	
Number of cars equipped with train-brake.....	33
Kind of brake, Westinghouse.	
Number of passenger cars with Miller platform and buffer...	33

Are charges for the transportation of the company's supplies included in the earnings as reported for your road? No.

If any part of road was first opened for operation during the past year, state the date. Sarkio Valley (in Iowa) December 1, 1880.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES IN IOWA.

United States Express Company pays a fixed sum for transporting within and up to a fixed limit of weight, and one and one-half first-class rates on excess. This company does not handle, or have anything to do with the express matter or rates thereon as charged by express company, but simply *carries* when placed in baggage car.

TRANSPORTATION COMPANIES.

Various companies, cars pass over this road for which we pay mileage, as to railroad companies for similar service.

Have paid various railroad companies for use of cars, \$7,908.07.

SLEEPING CARS.

The Pullman Palace Car Company's sleepers run on the road, for which we pay the same rate per mile as for a coach hired of any railroad company. The Pullman Palace Car Company receives the earnings for lodging accommodations.

U. S. MAIL.

The compensation paid us by the U. S. government for transportation of its mails, is \$150.48 per mile per annum for main line in Iowa.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 10,594,636.67
Average cost of construction per mile of road (not including sidings) 312.46 miles.....	33,907.17
Proportion of cost of construction for Iowa.....	1,957,400.92

COST OF EQUIPMENT.

<i>Total for equipment</i>	\$ 1,357,253.19
Average cost of equipment <i>per mile of road operated</i> by company in the State.....	4,343.76
Proportion of cost of equipment for Iowa.....	250,765.26

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$ 11,951,889.86
Average cost of same per mile.....	38,250.93
Proportion of same for Iowa.....	2,208,226.18

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

May, 1881, two miles north of Henton's, Mills county, pile trestle, wood, 160 feet.

	NO.	LENGTH.
Number of pile and trestle bridges and length in Iowa.....	32	2,100 ft.
Number of wooden bridges.....	2	
Howe Truss bridges, 80 feet, and pile trestle approaches, 225 feet.		
Number of crossings of highways at grade	36	
Number of railroad crossings at grade	2	
Chicago, Burlington & Quincy Railroad, at Pacific Junction.		
Wabash, St. Louis & Pacific, at Council Bluffs.		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company.....	2.87
Average rate of fare per mile <i>received</i> from <i>all</i> passengers....	2.87
Average rate per ton per mile received for all freight carried.	1.79
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa (this should not include fuel or any material for the use of the road)....	34.45

CAPITAL STOCK.

Capital stock issued, number of shares, 27,894,1366; amount paid in.....	\$ 2,796,356.71
Total amount paid in as per books of the company.....	2,796,356.71
Capital stock Tarkio Valley Railroad Company.....	194,000.00
Capital stock Nodaway Valley Railroad Company.....	215,000.00
	<hr/>
	\$ 3,205,356.71

DEBT.

Funded debt, as follows:

First mortgage bonds due January 1, 1907, rate of interest 7 per cent.....	\$ 5,000,000.00
Interest paid on same during the year.	\$350,000
Income bonds due January 1, 1907, rate of interest not to exceed 6 per cent, payable when earned.	2,488,974.51
Council Bluffs & St. Jo. bonds, old issue outstanding, to be exchanged for Kansas City, St. Jo. & Council Bluffs bonds..	500.00
First mortgage bonds of Tarkio Valley Railroad Company, secured by first mortgage on 30.96 miles of road, rate of interest 7 per cent.....	430,000.00
Interest paid on same.....	\$30,100
First mortgage bonds of Nodaway Valley Railroad Company secured by mortgage on 33.47 miles of road, rate of interest 7 per cent.....	388,000.00
Interest paid on same.....	\$27,100.00
Total amount of funded debt.....	8,307,474.51
<i>Total amount of debt liabilities..</i>	<hr/>
	\$ 8,307,474.51
Stock and debt... ..	\$ 11,512,831.22

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1880.					
June	5 Henry Jones	Tramp	One mile north Nebraska City Junction	Face out	Stealing ride on pilot; struck a cow.
August	7 Thos. Kalken	Hostler	East Nebraska City	Face scalded	Accident.
October	17 Thos. Kalken	Hostler	East Nebraska City	Face scalded	Accident.
December	20 Ed. Bakiwin	Brakeman	Council Bluffs yard	Hand crushed	Coupling cars. His own fault.
1881.					
January	3 Wm. Givens	Laborer	Council Bluffs	Head out	Packing ice; tongs slipped and he fell.
January	5 John Nelson	Car repairer	Council Bluffs	Leg hurt	Working under car; did not put out flag, and car was struck.
May	72 J. Keenan	Track laborer	One and a half miles north East Nebraska City		Struck hand with spike-man. His own fault.
June	20 J. Long	Laborer	Henton's	Left hand mangled	Tried to couple cars. His own fault.

RECAPITULATION OF ACCIDENTS.

Injured—Employees—from causes beyond their control.....	1
misconduct or want of caution.....	7
Others—stealing rides.....	1
Total injured.....	8

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Henry Parkman, Boston, Massachusetts.

Secretary—E. E. Pratt, Boston, Massachusetts.

Treasurer—E. E. Pratt, Boston, Massachusetts.

General Superintendent—J. F. Barnard, St. Joseph, Missouri.

Assistant Suprintendent—D. H. Winton, St. Joseph, Missouri.

Superintendent of Telegraph—G. M. Hohl, St. Joseph, Missouri.

Auditor—C. M. Carter, St. Joseph, Missouri.

General Passenger Agent—A. C. Dawes, St. Joseph, Missouri.

* **General Freight Agent**—J. E. Smith, St. Joseph, Missouri.

Attorneys, General and Local--Sapp & Lyman (for Iowa,) Council Bluffs, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

R. C. Watson, Boston, Massachusetts.

W. H. Forbes, Boston, Massachusetts.

Henry Parkman, Boston, Massachusetts.

W. J. Ladd, Boston, Massachusetts.

E. E. Pratt, Boston, Massachusetts.

W. W. Baldwin, Burlington, Iowa.

J. F. Barnard, St. Joseph, Missouri.

B. T. Stringfellow, Atchison, Kansas.

Charles Merriam, Boston, Massachusetts.

General offices at St. Joseph, Missouri.

Date of annual meeting of stockholders, first Tuesday in March.

Fiscal year of the company, calendar year (ending December 31st.)

STATE OF MISSOURI, }
COUNTY OF BUCHANAN. }

¶ J. F. Barnard, General Superintendent and C. M. Carter, Assistant Treasurer and Auditor Kansas City, St. Joseph & Council Bluffs Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1881 to the best of their knowledge and belief.

(Signed)

J. F. BARNARD.

General Superintendent.

C. M. CARTER,

Assistant Treasurer and Auditor.

Subscribed and sworn to before me, this 13th day of September, A. D. 1881.

[L. S.]

JOHN DONOVAN,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this
14th day of September, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

* J. E. Smith resigned September 1, 1861, Geo. H. Crosby, appointed in his stead.

REPORT
OF THE
CHICAGO, MILWAUKEE & SAINT PAUL RAILWAY CO.
FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	14,757,455.41
Total expense (including taxes).....		9,355,786.39
Net income.....	\$	5,401,669.02
Interest paid on funded debt....	\$	3,339,831.58
Dividends declared, 7 per cent, preferred stock..		868,938.80
Balance for the year, 7 per cent, common stock..		1,078,298.28
		<u>5,282,068.66</u>
Balance for the year.....	\$	119,600.36
Balance at commencement of year.....		3,435,441.83
Additional premiums, interest, and other income.....		484,288.09
	\$	<u>4,039,330.28</u>
Deduct sinking fund payment.....		81,000.00
Balance June 30, 1881, surplus or income account.....	\$	<u>3,958,330.28</u>

ANALYSIS OF EARNINGS.

From passengers.....	\$	3,334,580.60
From express and extra baggage, etc		282,158.79
From mails.....		279,193.90
From other sources, passenger department.....		120,652.61
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i><u>4,016,585.90</u></i>
From local freight	\$	9,784,009.50
From through freight.....		628,016.91
<i>Total earnings from freight department.....</i>	<i>\$</i>	<i><u>10,412,926.41</u></i>
<i>Total transportation earnings.....</i>	<i>\$</i>	<i><u>14,429,512.31</u></i>
Rents		9,658.16
Income from all sources:		
Stock yards.....		59,134.38
Telegraph.....		7,637.78
<i>*Total income from all sources</i>	<i>\$</i>	<i><u><u>14,505,942.63</u></u></i>

*Earnings of elevator not included.

Total income including elevators	\$ 14,757,455.41
Proportion for Iowa	2,140,441.41
Earnings per mile of road operated, whole line	4,234.31
Earnings per mile of road operated in Iowa	2,370.37
Receipts from passenger trains per train mile run (2,846,397 miles) whole line	1.41
Receipts from freight and mixed trains per mile run (6,164,729 miles) whole line	1.69
Average number of miles in operation for the year, whole line	3,425
Average number of miles in operation, in Iowa	903

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks	\$ 259,778.15
Legal expenses	55,690.37
Insurance	29,598.37
Stationery and printing, and station and train supplies	259,906.03
Outside agencies and advertising	103,004.34
Contingencies and miscellaneous	170,019.22
Elevators	70,274.29
Repairs of bridges (including culverts and cattle-guards)	206,323.84
New buildings, charged to expenses	195,092.07
Repairs of fences, road-crossings, and signs	57,248.33
Renewal of rails and repairs of road-bed and track	1,839,511.25
No. tons laid, steel, say 5,830; iron, say 3,370.	
Repairs of locomotives	594,733.00
Fuel for locomotives	1,260,702.16
Oil and waste	126,250.52
Locomotive service, salaries and wages	876,891.99
Repairs of cars	819,430.56
Train service, salaries and wages	600,837.31
Mileage freight cars, debit balances	5,780.67
Loss and damage, freight and baggage	20,079.56
Loss and damage, property and cattle, including losses by fire	28,734.40
Personal injuries	71,708.84
Agents and station service, salaries and wages	1,268,411.67

Total operating expenses (less taxes) \$ 8,858,752.55

Taxes in Iowa	\$ 89,353.90
Taxes in other States	337,405.15
	<u>\$ 426,759.05</u>

Total operating expenses and taxes (expenses of elevators not included) \$ 9,285,511.60

Total operating expenses and taxes and elevators ... \$ 9,355,786.39

Maintenance of way	\$ 2,298,175.49
Motive power	1,414,163.56
Conducting transportation	4,288,417.12
General expenses	1,375,090.22

Total \$ 9,355,786.39

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$	9,285,511.60
Proportion for Iowa.....	\$1,763,814.78	
Per mile of road operated in Iowa.....	1,953.28	
Per mile of road (whole line).....	2,445.63	
Per train mile for passenger, freight and mixed trains (miles 9,011,126).....		1.3
Percentage of expenses to earnings (less taxes).....		61
Net earnings per train mile (9,011,126 miles), passenger, freight, and mixed (cents).....		58

GENERAL RECAPITULATION.

Total earnings (including elevators).....	\$	14,757,455.41
Total receipts during the year.....		484,288.09
Total operating expenses (including elevators).....		9,355,786.39
Net earnings—earnings above operating expenses.....		5,401,669.02
Total receipts above operating expenses.....		5,885,937.11
Percentage of net earnings to stock and debt.....		5.2
Percentage of net earnings to cost of road and equipment....		5

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging.....	\$	455,223.27
Land.....		458,338.60
Passenger and freight stations, coal-sheds, and water-stations.....		184,080.33
Machine-shops, including machinery and tools.....		165,241.68
Southern Minnesota Railway.....		7,238,443.62
Davenport & Northwestern Railway.....		114,911.22
Hastings & Dakota Railway.....		1,990,112.70
Viroqua Railway.....		7,449.60
Dubuque & Southwestern Railway.....		13,026.94
Chicago & Pacific Railroad.....		750,638.91
Mineral Point Railroad.....		1,399,064.36
Chicago, Clinton, Dubuque & Minneapolis Railway, and branches.....		6,840,028.63
Wisconsin Valley Railroad.....		1,883,778.28
Pine River Valley & Stevens' Point Railway.....		87,422.39
Oshkosh & Mississippi River Railway.....		215,599.13
Minnesota Midland Railway.....		381,122.63
Sioux City & Dakota Railway.....		1,590,524.70
Construction Iowa & Dakota Division extension.....		1,016,985.20
Construction Hastings & Dakota Division extension.....		2,017,684.26
Construction Southern Minnesota Division extension.....		418,899.74
Construction Libertyville extension.....		4,296.09
Construction Rockton extension.....		21,550.69
Construction Minneapolis extension.....		526,611.00
Construction Monroe extension.....		340,957.17
Construction Broadhead extension.....		16,867.05
Construction Beloit extension.....		192,264.21
Construction Clinton extension.....		89,650.23
Construction Marion extension.....		2,129,325.93
Construction Necedah extension.....		296.63
Construction line to Cement Mills.....		10,448.29
Construction Ottumwa Line.....		39,614.56
Construction Elk Point Cut-off.....		38,323.63
Construction line, St. Paul to Minneapolis.....		224,498.52
Double track, side-tracks, etc.....		97,831.23

Total for construction, purchase, etc..... \$ 30,971,111.44

Locomotives, 22.....	\$ 220,594.54
Parlor, sleeping and dining cars, 5.....	57,987.50
Passenger, mail, baggage and express cars, 16.....	34,664.14
Freight and other cars, 4,392.....	2,466,647.12
Total for equipment.....	<u>\$ 2,779,893.30</u>

Total expenditures charged to property accounts..... \$ 33,750,934.83

Property sold (or reduced in valuation on the books) and credited property accounts during the year:	
Real estate, Minneapolis.....	4,000.00
Net addition to property account for the year.....	<u>33,746,934.83</u>

SURPLUS.

Surplus at the commencement of year.....	3,435,441.83
Surplus at the close of year.....	3,958,330.28
The amount in banks in New York, etc.....	447,988.75
Amount absorbed in construction.....	780,338.04
Amount in material and balances from other roads, etc.....	<u>2,730,022.50</u>

BALANCE SHEET.

ASSETS.

Construction and purchase accounts, etc., equipment account.....	\$107,583,572.10
Stock of McGregor & Missouri River Railway, etc.....	\$459,550.00
Stock of St. Paul & Duluth Railroad.....	716,480.00
Minneapolis Eastern Railway.....	75,203.63
Illinois and Iowa coal mines.....	196,793.20
St. Paul depot and elevator companies.....	51,006.00
Other investments.....	37,656.74
	<u>1,536,689.57</u>
Cash items (<i>as follows</i>):	
Cash.....	\$ 447,968.75
Bills receivable.....	1,000.00
Due from agents and companies, etc.....	<u>1,353,987.86</u>
	<u>1,802,956.61</u>
Other assets (<i>as follows</i>):	
Materials and supplies.....	<u>1,375,034.73</u>
Total assets.....	<u>\$112,298,253.01</u>

LIABILITIES.

Capital stock.....	\$ 28,354,744.00
Funded debt.....	74,615,000.00
Unfunded debt (<i>as follows</i>):	
Interest unpaid.....	\$ 20,070.85
Dividends unpaid.....	29,030.44
Notes payable.....	1,635,356.37
Vouchers and accounts.....	<u>3,679,721.07</u>
	<u>5,370,178.73</u>
Profit and loss balance (if surplus).....	<u>3,958,330.28</u>
Total liabilities.....	<u>112,298,253.01</u>

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	2,846,397
Freight and mixed train mileage.....	6,164,729
Switching train mileage.....	2,443,802
Other train mileage.....	1,378,448
Total train mileage.....	12,833,376
Number of local passengers.....	2,384,178
Number of through passengers.....	91,476
Total number of passengers.....	2,475,654
Local passenger mileage (local passengers carried one mile)...	96,247,205
Through passenger mileage (through passengers carried one mile).....	22,273,274
Number tons of local freight carried in Iowa.....	887,995
Number tons of local freight carried east in Iowa.....	282,157
Number tons of local freight carried west in Iowa.....	105,838
Number tons through freight carried in Iowa.....	98,554
Number tons through freight carried east in Iowa.....	55,316
Number tons through freight carried west in Iowa.....	43,238
Total number tons freight carried (whole line).....	3,648,710
Local freight mileage (tons local freight carried one mile)....	540,646,024
Through freight mileage (tons through freight carried one mile).....	48,562,607
Average number of cars in passenger trains.....	5
Number of miles run by loaded freight cars east and west...	82,815,558
Number of miles run by empty freight cars.....	30,230,946
Percentage of empty freight cars hauled.....	27
Average number of cars in freight train.....	20
Average number of persons employed, June, 1881.....	17,890
Miles run by passenger, mail and baggage cars.....	13,181,484
Miles run by freight cars.....	112,552,504
Mileage local passengers (east).....	46,006,943
Mileage local passengers (west).....	50,180,202
Mileage through passengers (east).....	6,838,400
Mileage through passengers (west).....	15,434,874
Mileage local freight (east).....	204,704,426
Mileage local freight (west).....	245,941,598
Mileage through freight (east).....	20,150,912
Mileage through freight (west).....	28,441,695
Rate of speed of passenger and express trains, including stops, miles, say.....	30
Rate of speed of freight trains, including stops, miles, say....	10

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	892,171	24.455
Flour.....	235,458	6.450
Provisions, beef, pork, lard, etc.....	65,665	1.800
Animals.....	189,303	5.188
Other agricultural products.....	89,725	2.458
Lumber and forest products.....	623,187	17.081
Coal.....	248,604	6.813
Plaster.....	19,516	.533
Salt.....	32,105	.880
Railroad iron—iron and steel rails.....	15,917	.436
Other iron and castings.....	163,252	4.474
Stone and brick.....	162,235	4.446
Manufactures—articles shipped from point of production...	62,521	1.713
Merchandise and other articles not enumerated above.....	849,051	23.273
<i>Total tons carried.....</i>	<i>3,648,710</i>	<i>100</i>

DESCRIPTION OF ROAD.

	WHOLE LINE.	IN IOWA.
From Milwaukee to Western Avenue, Chicago.....	82.20	.....
From P., C. & St. Louis Junct., to Milwaukee Ave., Chicago	.40	.....
From Libertyville Junction to Libertyville	3.00	.....
From Kinnickinnic to Bay View.....	.75	.....
From Chicago to Lanark Junction.....	115.68	.....
From Racine to Port Byron Junction.....	192.00	.....
From Eagle to Elkhorn	16.50	.....
From Watertown to Hampton Mines.....	4.25	.....
From Savanna to Sabula	2.74	.20
From Sabula to Cedar Rapids.....	92.20	92.20
From Farley to Paralta	43.60	43.60
From Davenport to Jackson Junction	150.60	150.60
From Eldridge to Maquoketa.....	32.30	32.30
From Milwaukee to Prairie du Chien	104.40	.....
From Milton to Monroe.....	42.90	.....
From Lone Rock to Richland Center.....	16.00	.....
From Stock Yards, Mil., to P. du Chien Division Junction.	.66	.....
From Broadhead to Albany	7.15	.....
From Janesville to Beloit Junction.	13.84	.....
From Milwaukee to La Crosse.....	196.39	.....
From Madison to Portage.....	39.00	.....
From Watertown Junction to Madison.....	36.55	.....
From Lisbon to Necedah.....	12.86	.....
From Viroqua Junction to Viroqua.....	32.20	.....
La Crosse Levee track.....	.75	.....
From North La Crosse to Bridge Junction.	1.93	.....
From Clinton to La Crescent Junction	171.55	146.65
From Turkey River Junction to Wadena.....	43.75	43.75
From Bellevue to Cascade	35.19	35.59
From Waukon Junction to Waukon.....	22.80	22.80
From Caledonia Junction to Preston.....	57.50	.....
From Hastings to Milbank Junction.....	214.10	.....
From Milbank Junction to Groton.....	77.43	.....
From Milbank Junction to Northwest.....	22.00	.....
From Benton to Minneapolis	28.90	.....
From Warren to Mineral Point.....	32.75	.....
Calamine to Platteville.....	18.00	.....
From Tomah to Merrill.....	108.53	.....
From Milwaukee to Portage	95.08	.....
From Horicon to Berlin.....	42.30	.....
From Rush Lake to Winneconne.....	14.80	.....
From Ripon to Oskosh.....	20.00	.....
From Spring Street Junction to Schwartzburg.....	5.34	.....
From Line to Cement Mills.....	1.20	.....
From McGregor to Minneapolis.....	215.42	84.88
From Conover to Decorah.....	8.77	8.77
From Austin to Mason City.....	39.33	27.96
From Calmar to Marion Junction.....	287.40	249.28
From Marion Junction west.....	99.80	.....
From Marion Junction to Running Water.....	62.31	.....
From Rock Valley to Eden.....	9.60	9.21
From Sioux City to Yankton.....	61.30	5.78
From Elk Point to Sioux Falls.....	69.70	33.49
From Bridge Junction to St. Paul.....	128.51	.....
From St. Paul to St. Paul Junction.....	5.61	.....
From St. Paul to Minneapolis.....	8.30	.....
From Wabasha to Zumbrata.....	59.00	.....

DESCRIPTION OF ROAD—CONTINUED.

	WHOLE LINE.	IN IOWA.
From Bridge Switch to Madison.....	335.00	.....
From Sioux Falls Junction to Dell Rapids.....	13.15	.....
From Wells to Mankato.....	40.00	.....
Total.....	3,786.17	987.06

Total length of steel rails in tracks, miles, say.....	822
Total length of iron rails in tracks, miles, say.....	2,964.17
Weights per yard, steel, 56 to 60 pounds.....	
Weights per yard, iron, 50 and 60 pounds.....	
Gauge of track, narrow.....	3 feet.
Gauge of track, standard.....	4 ft. 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Total miles of road operated by this company.....	3,786.17
Total miles of road operated by this company in Iowa.....	987.06
Number of stations in Iowa on all <i>roads operated</i> by this company.....	163
Number of telegraph offices in same.....	129
Number of stations on all <i>roads owned</i> and operated by this company.....	633
Same in Iowa.....	163

EMPLOYEES.

Number of persons regularly employed on all roads operated by company, June, 1881.....	17,890
Same in Iowa.....	3,200

EQUIPMENT.

Number of locomotives.....	470
Number of passenger cars.....	187
Number of baggage, mail, and express cars.....	140
Number of parlor or sleeping cars.....	25
Number of freight cars (basis of 8 wheels.....)	15,928
Number of other cars.....	28
Maximum weight of locomotives in working order.....	41 tons.
Average weight of locomotives in working order.....	28 tons.
Maximum weight of tenders full of fuel and water.....	28 tons.
Average weight of tenders full of fuel and water.....	22½ tons.
Maximum weight of passenger cars.....	30 tons.
Average weight of passenger cars.....	23 tons.
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender..	45 ft. 3 in.
Total length of heaviest engine and tender over all.....	56 ft.
Number of locomotives equipped with train-brake.....	110
Kind of brake, Westinghouse automatic air brake.	
Number of cars equipped with train-brake.....	288
Kind of brake, Westinghouse automatic air brake.	
Number of passenger, baggage, mail and express cars with Miller platform and buffer.....	289
Rock Valley to State Line was opened fall of 1880.	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

United States Express Company pays us:

McGregor to Minneapolis & St. Paul....	}	\$71.00 per day.
Conover to Decorah.....		
Calmar to Mitchell and Running Water.	}	\$106.50 per day.
Austin to Mason City.....		
Davenport to Jackson Junction.....	}	1½ times first-class rates and \$110 per month messenger fare.
Eldridge to Maquoketa.....		

American Express Company—

Sabula to Marion.....		\$75.00 per month.
Farley to Cedar Rapids.....	}	1½ times first-class rates and, \$1.50 per day messenger fare
Sioux City to Yankton.....		
Elk Point to Sioux Falls.....	}	Regular—1½ times first-class rates. Special first-class rates, 10 per cent added.
Rock Falls to Eden.....		

Dubuque Division—

Main Line and Turkey River Branch. . .	}	Regular—\$1.00 per 100 pounds through; special 6½ cents. .0056 cents per pound per mile. .0056 cents per pound per mile. .0056 cents per pound per mile.
Cascade Branch.....		
Waukon Branch.....		
Preston Branch.....		

TRANSPORTATION COMPANIES.

All fast freight lines doing business between eastern and north western points run over Chicago, Milwaukee & St. Paul road, but no contract or special arrangement exists whereby different rates from those charged the general public are made on freight secured by such fast freight lines.

NAME.	LOCATION.	AMOUNT.
Ames Transportation Co.	Chicago, Ill.	\$ 114.31
Anderson & Co.	New York City.	938.92
Arnott, M. H. & Co.	Elmira, N. Y.	143.00
Blue Line.	Rochester, N. Y.	3,103.53
Chicago & Milwaukee Coal Co.	Chicago, Ill.	3,024.38
Canada Southern Line.	Buffalo, N. Y.	1,402.51
Comstock, C. C.	Grand Rapids, Mich.	28.27
Case, J. I.	Racine, Wis.	113.95
Commercial Express.	Chicago, Ill.	1,022.16
Ellsworth & Co.	Chicago, Ill.	166.00
Empire Line.	Philadelphia, Pa.	387.59
Erie & Pacific Express.	Indianapolis, Ind.	2,980.23
Erie & North Shore Line.	London, Ont.	522.89
Eureka Coal Co.	Chicago, Ill.	893.58
Erie & North Shore Despatch.	Detroit, Mich.	1,570.52
Fall Brook Coal Co.	Corning, N. Y.	6.10
Fish Bros. & Co.	Racine, Wis.	3.47
Great Eastern Line.	Montreal, Quebec.	3,047.61
Great Western Despatch.	New York City.	68.95
Hoosac Tunnel Line.	Rochester, N. Y.	2,352.07
Hersey Lumber Co.	Muscatine, Iowa. ....	.36
Merchants Despatch Transportation Co.	New York City.	2,090.46
Mitchell, Lewis & Co.	Racine, Wis.	80.02
Menasha Wooden Ware Co.	Menasha, Wis.	179.97
Morrison, A. H.	St. Joseph, Mich.	16.82
National Despatch.	St. Albans, Vt.	2,032.29
Red Line.	Buffalo, N. Y.	5,428.61
Rend & Co.	Chicago, Ill.	296.13
Streator Coal Co.	Streator, Ill.	18.73
St. Louis Refrigerator Car Company.	St. Louis, Mo.	10.81
Star Union Line.	Pittsburgh, Pa.	5,448.64
Tiffany Refrigerator Co.	Chicago, Ill.	60.03
Wil. Coal M. and M. Co.	Chicago, Ill.	248.49
Watson Coal Co.	Indianapolis, Ind.	11.99
White Line.	Buffalo, N. Y.	93.20
Zimmerman Refrigerator.	Chicago, Ill.	1.23
Total.		\$ 38,512.82

SLEEPING CARS.

We run no dining cars; the sleepers are owned by the company.

Additional charge for accommodation in sleepers is \$1.50 and \$2.00 per berth.

Sleepers are owned by the Chicago, Milwaukee & St. Paul Railway Company.

U. S. MAILS.

The compensation paid us by the United States government for the transportation of its mails is:

	PER MILE PER ANNUM.
McGregor to State Line.....	\$ 93.90
Conover to Decorah.....	52.16
Calmar to Sheldon.....	56.78
Sheldon to Pattersonville.....	70.97
Pattersonville to State Line.....	64.13
Mason City to State Line.....	65.84
Savanna to Marion.....	52.16
Farley to Cedar Rapids.....	54.72
Davenport to Calmar.....	52.16
Davenport to Maquoketa.....	42.75
Sioux City to Yankton.....	68.40
Sioux City to Sioux Falls.....	42.75
Clinton to State Line.....	70.97
Turkey River to Wadena.....	42.75
Waukon Junction to Waukon.....	42.75
Bellevue to Cascade.....	42.75

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT M'GREGOR, IOWA,
FOR THE YEAR ENDING JUNE 30, 1881.

East-bound, number of tons.....	183,415
West-bound, number of tons.....	121,804
Total tons.....	315,219

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT SABULA, IOWA, FOR
THE YEAR ENDING JUNE 30, 1881.

East-bound, number of tons.....	69,212
West-bound, number of tons.....	62,576
Total tons.....	131,788

Number of railroad crossings over other railroads (specifying each):
At Center Junction, over Chicago & Northwestern Railway.
At Delaware, over Illinois Central Railroad.

RATES OF FARE, ETC.

Average rate of fare per mile <i>received</i> from passengers to and from other roads.....	2.81
Average rate of fare per mile <i>received</i> from <i>all</i> passengers.....	2.81
Average rate of local freight per ton per mile on roads operated by this company.....	1.81
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads.....	1.90
Average rate per ton per mile received for all freight carried.....	1.77

CAPITAL STOCK.

Capital stock issued, number of shares, 283,547.44; amount paid in\$ 28,354,744.00

Total amount paid in as per books of the company. \$ 28,354,744.00

Total number of shareholders 1,886
 Number of stockholders in Iowa 2
 Amount of stock held in Iowa.....\$ 1,200.00
 Capital stock per mile..... 7,489.56

DEBT.

Funded debt, as follows:

NAME OF BOND.	Issued.	Due.	Rate of interest, per cent.	Amount.
Consolidated	1875	1905	7	\$ 12,400,000
Consolidated (old issue).....	1874	1904	7	87,000
La Crosse Division.....	1863	1893	7	5,743,000
Iowa and Minnesota Division	1867	1897	7	3,436,000
Prairie du Chien Division, first mortgage.....	1868	1898	8	3,674,000
Prairie du Chien Division, second mortgage.....	1868	1898	7½	1,315,000
Chicago and Milwaukee Division.....	1873	1903	7	2,497,000
St. Paul (or River) Division	1872	1902	7	3,998,000
Iowa and Dakota Division	1869	1899	7	572,000
Iowa and Dakota Extension.....	1878	1908	7	4,395,000
Hastings and Dakota Division.....	1872	1902	7	97,000
Hastings and Dakota Extension.....	1880	1910	7	4,060,000
Southwestern Division.....	1879	1909	6	4,000,000
La Crosse and Davenport Division	1879	1919	5	2,500,000
Chicago and Pacific Division	1880	1910	6	3,000,000
Chicago and Western Division	1881	1921	5	4,200,000
Southern Minnesota Division	1880	1910	6	7,198,000
Mineral Point Division.....	1880	1910	5	7,160,000
Dubuque Division	1880	1920	6	6,500,000
Wisconsin Valley Division.....	1880	1920	6	1,700,000
Second mortgage.....	1864	1884	7	387,000
Minnesota Central.....	1864	1894	7	123,000
Milwaukee and Western	1861	1891	7	215,000
Land grant income.....	1880	1890	7	358,000
Total amount funded debt.....				\$ 74,615,000

Debt per mile.....\$ 19,706.96
 Stock per mile 7,489.56

Stock and debt per mile \$ 27,196.54

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE	NAME	OCCUPATION	PLACE	INJURY	REMARKS
1880.					
July	Adam Kelzer	Harvester	Mason City		Falling from car, leg cut off.
August	Mike Curran	Brakeman	Mason City		Coupling, finger cut off, employe.
July	Lois Van Alstine	Girl 13 years old	Sioux City		Falling into wash-out, body bruised.
August	Jas. H. Jameson	Laborer	Mason City		Working on turn-table, foot jammed, employe.
August	Edward Clarke	Small boy	Almar		Sitting near track, foot broken.
August	H. Tucker	Brakeman	Charles City		Coupling, hand injured, employe.
September	George Burns	Brakeman	Mason City		Falling from car, both wrists broken, employe.
September	John Johnson	Brakeman	Calmar		Coupling, finger crushed, employe.
September	James Skeebe	Brakeman	Harley		Coupling, hand injured, employe.
September	Frank Benjamin	Brakeman	Rock Valley		Coupling, hand injured, employe.
September	Jacob Cliffe	Track repaler	Garner		Coupling, left leg broken, employe.
October	Kate Clifford	Girl 5 years old	Benlah		Walking on telegraph pole, foot hurt, employe.
October	Nathan Atkinson	Brakeman	Mason City		Walking on track, head and body bruised.
October	R. C. McNulton	Brakeman	Sambora		Flesh wound, employe.
October	Morris Olson	Brakeman	Algona		Pulling pin, finger smashed, employe.
October	J. H. Rogers	Brakeman	Cresco		Coupling, right hand injured, employe.
October	Katie Gladden	Brakeman	Calmar		Coupling, hand bruised, employe.
November	David Wright	Laborer	Britt		Coupling, arm broken, head bruised, employe.
September	Charles Muzzle	Brakeman	Chickasaw		Coupling, finger taken off, employe.
November	O. C. Filson	Conductor	Sabula Junction		Caught in cog wheel on derrick, hand injured, employe.
November	Sammel Bryant	Brakeman	Rudd		Coupling, thumb broken, employe.
November	Hans Olson	Laborer	North McGregor	Killed	Struck by bridge, employe.
November	John Johnson	Brakeman	Calmar		Walking on track.
November	Con. W. Idon	Laborer	Marion		Coupling cars, leg bruised, employe.
November	J. B. Preston	Pump repaler	Algona		Run over by engine, right arm and left leg broken, employe.
December	Ed. Collins	Brakeman	Algona		Falling in well, head and face bruised, employe.
December	W. M. McDonald	Brakeman	Algona	Died	Slipped under car, legs run over, employe.
December	Wm. Fear	Brakeman	Bellevue		Train running off track, hip injured, employe.
November	P. A. Gallagher	Bridge laborer	Sabula		Falling of timber, leg broken, employe.
November	Henry Beck	Bridge laborer	Sabula	Died	Falling from bridge, spine broken, employe.
November	Robert Mackenyon	Bridge laborer	Sabula		Falling from bridge, concussion of brain, employe.
December	John Daily	Yardmaster	Mason City	Killed	Falling from bridge, body bruised, ankle sprained, employe.
December	Robert Moore	Bridge laborer	Sabula		Jumping on train, employe.
December	George Scho	Bridge laborer	Sabula		Falling from bridge, arm broken, head cut, employe.
December	Charles Tully	Bridge laborer	Sabula		Falling from bridge, legs broken, employe.
December					Falling from bridge, hip injured, employe.

December	23	Gilbert Ferris	Brakeman	North McGregor			Coupling, finger broken, employe.
December	24	Frank Van Hooker	Brakeman	Calmar			Pulling pin, thumb cut off, employe.
August	6	Adam Balentine	Foreman	Davenport			Run over by train, legs cut off, passenger.
December	4	Peter Eberle		Belleue			Collision, face and hip injured, passenger.
December	14	Thomas Hussey	Laborer	Sabula			Struck by frozen dirt, leg broken, employe.
December	4	Peter Deulin	Section-man	Monticello			Struck by sleage, arm broken, employe.
August	28	Thomas Delgann	Section-man	Sloux City			Fell from hand car, knee cut, ankle bruised, employe.
December	15	J. H. Kelley	Bridge-laborer	Sabula			Working on bridge, finger broken, employe.
December	16	Frank Waggoner	Bridge-laborer	Sabula			Working on bridge, slightly injured, employe.
December	31	Edward Coyne	Bridge-laborer	Sabula			Working on bridge, wrist dislocated, employe.
December	25	L. J. Hauser	Bridge-laborer	Sabula			Working on bridge, slightly injured, employe.
1881.							
January	4	Fisher	Unknown	Ft. Atkinson			Walking on track, head bruised, collar bone broken.
January	24	Gilbert O'Hern	Car-repairer	Calmar	Killed		Run over by cars, employe.
January	24	Ole Holm	Car-repairer	Calmar			Run over by cars, leg cut, head bruised, employe.
January	18	Thos. A. Heffner	Conductor	Oxford Junction			Coupling, hand bruised, employe.
January	12	T. Mahoney	Brakeman	Paralia			Coupling, two fingers smashed, employe.
January	31	Wm. Abbott	Brakeman	Decorah			Fell from platform, hips bruised, injured internally, employe.
January	14	Wm. Joyce	Brakeman	Sheldon			Coupling, finger smashed, employe.
January	28	Eugene Ferrier	Bridge-laborer	Sabula			Falling from bridge, slightly injured, employe.
January	11	Eugene D. Gibbs	Brakeman	Ft. Atkinson			Coupling, fingers smashed, employe.
February	19	Gao. Shugars	Brakeman	McGregor			Coupling, thumb jammed, employe.
February	23	Jas. McCracken	Laborer	Dubuque shops			Falling of lever, right leg broken, employe.
February	25	Louis Knittle	Coal-heaver	Dubuque			Getting on engine, right arm crushed, employe.
March	2	Dan Sullivan	Brakeman	Mason City			Collision, slightly injured, employe.
March	2	Pat Darcy	Brakeman	Mason City			Collision, hip hurt, employe.
March	2	R. E. Hauwood	Section-foreman	Mason City			Collision, thumb dislocated, passenger.
February	26	Jno. Berry	Section-foreman	Waukon			Falling from hand-car, leg badly bruised, employe.
March	15	Frank L. Grant	Machinist	Dubuque shops			Falling of a pipe, ankle injured, employe.
March	11	Jno. Mulgusney	Laborer	Maquoketa			Working at bridge, two ribs fractured, employe.
April	27	Frank Everett	Thirteen years old	Clinton	Died		Standing on track, legs cut off.
March	27	Frank Lottus	Bridge-laborer	Sabula	Died		Falling from bridge, injured internally, employe.
March	30	M. V. Van Worner	Brakeman	Center Junction			Falling from cars, chest bruised, employe.
April	8	Jno. Dean	Brakeman	Marion			Coupling, finger cut off, employe.
April	31	Jno. Sullivan	Brakeman	Calmar			Coupling, thumb jammed, employe.
April	12	Aug. Henning	Farmer's boy	Lime Springs			Walking on track, arm broken and hand hurt.
February	25	Gab'l Magnusson	Section-man	Savarna	Killed		Walking on track, employe.
April	17	Thos. Guy	Conductor	Savarna	Killed		Falling from train, employe.
February	11	Gao. Bolton	Brakeman	Mason City			Coupling, injured internally, employe.
April	1	Wm. Fosha	Brakeman	Mason City			Coupling, finger smashed, employe.
March	25	W. Wolcott and wife	Brakeman	New Albin			Train running off track, slightly injured, passenger.
March	25	Carrie Halverson	Brakeman	Dubuque			Train running off track, slightly injured, passenger.
March	6	Sola Robinson	Carpenter	Dubuque			Spine and ankle injured, employe.
April	8	Edward J. Cummings	Carpenter				Hip sprained, employe.
March	8	Wm. Hockings	Carpenter				Back injured, employe.
March	8	Aug. Fricke	Carpenter	Marion			Back injured, employe.
March	21	G. W. Martin	Brakeman	Clinton			Coupling, finger smashed, employe.
April	1	Frank Evans	Fourteen years old	Clinton			Foot caught in guard rail, legs cut off.
May	25	J. S. Beaman	Brakeman	Marion			Falling into culvert, leg broken, employe.

ACCIDENTS TO PERSONS IN IOWA—CONTINUED.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1881.					
June	1 Harry Steele	Switchman	Davenport		Coupling, hand crushed, employe.
June	12 Chas. Rich	Night-operator	Elk River		Jumping on train, head cut, employe.
June	14 Jno. Oasey	Brakeman	Dubuque		Coupling, internal injuries, employe.
June	17 Jas. McGrath	Track-walker	Buena Vista		Asleep on track, head cut, employe.
June	7 Mrs. Geo. Cubbage		Elwood		Thrown against stove, face burnt, passenger.
June	4 D. O'Connell	Engineer	Yellow River		Engine struck rock, ankle sprained, employe.
June	4 F. A. Jackson	Conductor	Yellow River		Engine struck rock, rib broken, employe.
June	28 Albert E. Carter		Mason City	Killed	Collision, passenger.
June	22 Carl Erickson		Mason City		Collision, arm broken, passenger.

RECAPITULATION OF ACCIDENTS.

Killed—Passengers—from misconduct or want of caution	1
Employees—from causes beyond their control.....	1
misconduct or want of caution.....	7
Others—trespassing on track, etc.....	2
<i>Total killed</i>	11
Injured—Passengers—from causes beyond their control	7
Employees—from causes beyond their control	17
misconduct or want of caution.....	51
Others—stealing rides	1
trespassing on track, etc	6
<i>Total injured</i>	82

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Alex. Mitchell, Milwaukee.
Vice-President—Julius Wadsworth, New York.
Secretary—P. M. Myers, Milwaukee.
Treasurer—R. D. Jennings, Milwaukee.
General Manager—S. S. Merrill, Milwaukee.
General Superintendent—W. C. Van Horne, Milwaukee.
Iowa Division Supts { C. H. Prior, Minneapolis, Minn.
 G. W. Sanborn, Mason City, Iowa.
 D. A. Olin, Racine, Wis.
 J. H. Jenkins, Dubuque, Iowa.
Chief Engineer—D. J. Whittemore, Milwaukee.
Auditor—James P. Whaling, Milwaukee.
General Passenger Agent—A. V. H. Carpenter, Milwaukee.
General Freight Agent—Geo. Olds, Milwaukee.
General Solicitor—Jno. W. Cary, Milwaukee.

NAMES OF DIRECTORS WITH RESIDENCE.

Alex. Mitchell, Milwaukee.
 Julius Wadsworth, New York.
 S. Chamberlain, Cleveland.
 Jno. M. Burke, New York.
 Peter Geddes, New York.
 Jno. Plankinton, Milwaukee.
 David Dows, New York.
 S. S. Merrill, Milwaukee.
 J. Milbank, New York.
 A. R. Van Nest, New York.
 H. T. Dickey, Newport, R. I.
 J. Stillman, New York.
 Jason C. Eason, Lanesboro, Minn.

General offices at Milwaukee, Wis.
 Date of annual meeting of stockholders, June.
 Fiscal year of the company ends December 31st.

STATE OF WISCONSIN. }
COUNTY OF MILWAUKEE. }

S. S. Merrill, General Manager, and P. M. Myers, Secretary, of the Milwaukee & St. Paul Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of their knowledge and belief.

(Signed)

S. S. MERRILL, *General Manager.*
P. M. MYERS, *Secretary.*

[L. S. OF R. R.]

Subscribed and sworn to before me this 27th day of September, A. D. 1881.

[L. S.]

WILLIAM S. MILLIGAN,
Notary Public for Milwaukee county, Wis.

Received and filed in the office of the Commissioners of Railroads, this first day of October, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CHICAGO & NORTHWESTERN RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income	\$ 19,969,335.42
Total expenses (including taxes).....	10,641,498.54
Net income.....	9,327,841.88.
Rentals (specifying amount to each company):	
Chicago, Iowa & Nebraska Railroad Company.....	\$ 514,404.05
Cedar Rapids & Missouri River Railroad Com-	
pany.....	818,126.57
Maple River Railroad Railroad Company	38,912.60
Des Moines & Minneapolis Railroad Company.....	40,784.63
	1,412,287.85
Interest accrued during year.....	3,695,548.16
Sinking funds.....	98,120.00
Dividends declared (6 per cent) common.....	\$ 905,226.00
Dividends declared (7 per cent) preferred.....	1,515,046.75
	2,420,272.75
Deficit in accounts of roads controlled, etc. (one month)	124,957.50
Balance for the year.....	1,576,655.62
Balance at commencement of year.....	\$ 6,431,589.80
Add for sinking fund coupons credited income ac-	
count.....	188,698.71
Balance at commencement of year as so charged.....	6,620,288.51
Balance June 30, 1881.....	\$ 8,196,944.13

ANALYSIS OF EARNINGS.

From passengers.....	\$ 4,198,342.12
From express and extra baggage.....	315,122.09
From mails.....	324,352.49
Total earnings from passenger department.....	\$ 4,837,817.30
Total earnings from freight department.....	\$ 14,978,712.05
Total transportation earnings.....	\$ 19,816,529.35
Income from all sources:	
Miscellaneous earnings	\$ 152,806.07
Total income from all sources.....	\$ 19,969,335.42

Proportion for Iowa.....	\$ 4,751,171.81
Earnings per mile of road operated.....	7,484.87
Receipts from passenger trains per train mile run (3,866,255 miles).....	143.71
Receipts from freight trains per train mile run (7,414,763, miles).....	202.01

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 111,920.30
Legal expenses (month of June, 1881).....	3,533.19
Insurance.....	170.00
Stationery and printing.....	67,405.86
Outside agencies and advertising.....	120,631.05
Contingencies and miscellaneous.....	121,215.72
Repairs of bridges (including culverts and cattle-guards)....	459,411.46
Repairs of buildings.....	418,889.30
Repairs of fences, road-crossings, and signs.....	103,411.14
Renewal of rails.....	412,675.41
No tons laid, steel 17,755, ⁴¹¹ / ₁₆ .	
No. tons laid, iron 100 ²³³ / ₁₆ .	
Renewal of ties.....	297,143.03
No laid 601,005.	
Repairs of road-bed and track.....	1,253,935.04
Repairs of locomotives.....	649,396.68
Fuel for locomotives.....	1,220,393.33
Water-supply (month of June, 1881)....	5,528.47
Oil and waste.....	127,123.01
Locomotive service, salaries and wages.....	1,069,224.80
Repairs of passenger cars.....	181,541.43
Passenger train service, salaries and wages.....	168,420.00
Passenger train supplies.....	37,657.08
Mileage passenger cars, debit balances.....	15,609.63
Repairs of freight cars.....	538,364.70
Freight train service, salaries and wages.....	489,982.33
Freight train supplies.....	27,101.33
Mileage freight cars, debit balances.....	64,735.62
Telegraph expenses (month of June, 1881).....	17,153.14
Loss and damage, freight and baggage.....	54,643.35
Loss and damage, property and cattle, including losses by fire.	16,084.11
Personal injuries.....	100,915.63
Agents and station service, salaries and wages.....	1,859,969.30
Station supplies.....	177,877.70
<i>Total operating expenses.....</i>	<i>\$ 10,191,866.14</i>
Taxes in Iowa.....	\$ 107,004.03
Taxes in other States.....	342,621.37
<i>Total operating expenses and taxes.....</i>	<i>\$ 10,641,493.54</i>
Maintenance of way.....	\$ 2,945,465.38
Motive power and cars.....	1,369,302.81
Conducting transportation.....	5,452,223.53
General expenses.....	874,501.52
Total.....	\$ 10,641,493.54

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$	10,641,493.54
Proportion for Iowa.....	\$	2,538,204.01
Per mile of road operated.....		3,988.62
Per train mile for passenger, freight and mixed trains, miles.....		98.70
Percentage of expenses and taxes to earnings.....		53.29
Net earnings per train mile.....		86.52

GENERAL RECAPITULATION.

Total earnings.....	\$	19,969,335.42
Total receipts during the year.....	\$	19,969,335.42
Total operating expenses and taxes.....		10,641,493.54
Net earnings—earnings above operating expenses.....	\$	<u>9,327,841.88</u>
Total receipts above operating expenses.....	\$	9,327,841.88
Percentage of net earnings to stock and debt.....		8.04
Percentage of net earnings to cost of road and equipment.....		7.56

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Bridging.....	\$	432,440.61
Superstructure, including rails.....		4,331,980.27
Land, land damages, and fences.....		1,054,769.69
Passenger and freight stations, coal-sheds and water-stations, engine-houses, car-sheds and turn-tables, machine-shops, including machinery and tools.....		616,155.77
Engineering, agencies, salaries, and other expenses during construction.....		<u>133,099.80</u>
Total for construction.....	\$	<u>6,568,446.14</u>
Total for equipment.....	\$	<u>2,264,842.67</u>
Total expenditures charged to property accounts.....	\$	<u><u>8,833,288.81</u></u>
Net addition to property account for the year.....	\$	8,833,288.81

SURPLUS.

Surplus at commencement of year.....	\$	6,431,589.80
Surplus at the close of year.....		8,196,944.13
The amount surplus in hands of Treasurer and Assistant Treasurer:		
The amount in banks in New York.....	\$	681,875.42
The amount in banks in Chicago.....		270,463.45
		<u>952,338.87</u>
Real estate notes.....		200,000.00
Bills receivable.....		18,684.22
Cost of securities.....		1,035,625.15
The amount of its own stock or bonds owned by company....		645,889.44
Amount absorbed in construction...		1,980,410.35
Amount in material and balances from other roads.....		<u>3,363,996.10</u>

BALANCE SHEET.

ASSETS.

Construction and equipment account		\$123,380,297.06
Other permanent investments:		
Real estate account.....	\$	200,000.00
Stock owned by company.....		579,289.44
Bonds owned by company.....		66,600.00
Cost of securities.....		1,085,625.15
		<hr/>
	\$	1,881,514.59
Cash items:		
Cash.....	\$	952,338.87
Bills receivable.....		18,684.22
Due from agents and companies.....		1,381,247.11
		<hr/>
	\$	2,302,270.20
Other assets:		
Materials and supplies.....		2,272,748.99
		<hr/>
<i>Total assets</i>		\$129,836,830.84

LIABILITIES.

Capital stock.....	\$	58,568,150.53
Funded debt.....		57,471,000.00
Unfunded debt:		
Interest unpaid.....	\$	502,804.65
Dividends unpaid.....		111,426.62
Notes payable.....		482,766.30
Vouchers and accounts.....		3,372,515.16
Other liabilities.....		1,131,223.45
		<hr/>
	\$	5,600,736.18
Profit and loss balance (if surplus).....		8,196,944.13
		<hr/>
<i>Total liabilities</i>		\$129,836,830.84

PRESENT OR CONTINGENT LIABILITIES NOT INCLUDED IN BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road:

Menominee River Railroad, first mortgage.....	\$	560,000.00
Winona & St. Peter Railroad, first mortgage.....		650,000.00
Winona & St. Peter Railroad, second mortgage.....		1,610,000.00
Winona & St. Peter Railroad, extension, gold.....		4,255,000.00
Iowa Midland Railway, first mortgage.....		1,350,000.00
Minnesota Valley Railway, first mortgage.....		150,000.00
Rochester & Northern Minnesota Railway, first mortgage.....		200,000.00
Plainview Railroad, first mortgage.....		100,000.00
Chicago & Tomah Railroad, first mortgage.....		1,528,000.00
Miles & Madison Railway, first mortgage.....		1,600,000.00
		<hr/>

Total (not included in balance sheet).....\$ 12,003,000.00

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	3,366,255
Freight train mileage.....	7,414,763
Switching train mileage.....	3,245,417
Other train mileage.....	1,313,168
<i>Total train mileage.....</i>	<i>15,339,598</i>
<i>Total number of passengers.....</i>	<i>4,548,976</i>
Passenger mileage (passengers carried one mile).....	167,345,614
Total number tons freight carried.....	6,901,938
Freight mileage (tons through freight carried one mile)...	1,015,717,368
Average weight of passenger trains (exclusive of passengers) tons, about.....	121
Average number of cars in passenger trains.....	4.25
Number of miles run by loaded freight cars east.....	61,014,118
Number of miles run by loaded freight cars west.....	54,078,941
Number of miles run by empty freight cars east.....	13,584,523
Number of miles run by empty freight cars west.....	21,462,541
Percentage of empty freight cars hauled east.....	38.76
Percentage of empty freight cars hauled west.....	61.24
Average weight of freight trains (exclusive of freight) tons about.....	231
Average number of cars in freight train, about.....	21
Average number of persons employed.....	8
Miles run by passenger, mail, and baggage cars, south or east.....	8,111,128
Miles run by passenger, mail, and baggage cars, north or west.....	8,111,128
Miles run by freight cars, south or east.....	75,498,641
Miles run by freight cars, north or west.....	76,141,482
Rate of speed of passenger and express trains, including stops, miles per hour.....	25
Rate of speed of freight trains, including stops, miles per hour.....	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	1,136,786	16.47
Flour.....	207,559	3.00
Provisions (beef, pork, lard, etc.).....	84,939	1.23
Animals.....	291,077	4.22
Other agricultural products.....	95,277	1.38
Lumber and forest products.....	934,804	13.55
Coal.....	641,767	9.30
Salt.....	36,640	.52
Petroleum.....	24,551	.36
Railroad iron—iron and steel rails.....	196,902	2.85
Other iron and castings.....	81,477	1.18
Stone and brick.....	100,474	1.54
Manufactures—articles shipped from point of production..	83,049	1.20
Merchandise and other articles not enumerated above.....	2,980,036	43.10
<i>Total tons carried.....</i>	<i>6,901,938</i>	<i>100</i>

MILES OF ROAD IN OPERATION JUNE 30, 1881.

	Total miles.	In Illinois.	In Wisconsin.	In Michigan.	In Iowa.	In Minnesota.	In Dakota.	Leased.
<i>Wisconsin Division.</i>								
Chicago to Ft. Howard. .	245.83	70.80	175.03					
West Chicago Shops to Montrose.	5.20	5.20						
Chicago to Milwaukee. .	85.00	44.76	40.24					
Kenosha to Rockford. . .	72.10	44.60	27.50					
Janesville to Afton. . . .	6.10		6.10					
Sheboygan to Princeton. .	78.40		78.40					
<i>160 West Union Division.</i>								
Milwaukee to Fon du Lac	62.63		62.63					
<i>Galena Division.</i>								
Chicago to Miss. River. . .	137.00	137.00						
Chicago to Freeport. . . .	121.00	121.00						
Elgin to Lake Geneva. . . .	45.84	36.34	8.70					
St. Charles to Batavia. . .	5.60	5.60						
So. Branch Junct. to River C., I. & N. R. R. Division.	4.50	4.50						
East end of Mississippi Bridge to Cedar Rapids. .	82.40				82.40			82.40
<i>C. R. & M. R. R. R., Div.</i>								
Cedar Rapids to Council Bluffs.	271.60				271.60			271.60
Clinton to Lyons.	2.60				2.60			2.60
<i>Maple River Division.</i>								
Maple River Junction to Mapleton.	60.15				60.15			60.15
Wall Lake to Sac City. . .	12.76				12.76			12.76
<i>Iowa R'y C. & Mf. Co. Div.</i>								
Boone to Coal Banks. . . .	3.25				3.25			
<i>D. M. & M. R. R. Div.</i>								
Des Moines to Callanan. .	58.00				58.00			58.00
<i>T. & N. W. R'y Div.</i>								
Tama to Eagle Grove. . . .	98.15				98.15			
Jewell Junct. to Stratford	15.03				15.03			
<i>S. & T. Div.</i>								
Stanwood to Tipton.	8.50				8.50			
<i>I. M. R'y Div.</i>								
Lyons to State Quarries .	70.97				70.97			
<i>Madison Div.</i>								
Galena to Woodman. . . .	76.84	10.25	66.59					
Lancaster Junct. to Lancaster.	12.04		12.04					
Platteville Junction to Platteville.	4.00		4.00					
Belvidere to Madison. . . .	68.90	20.10	48.80					
Winona Junct. to Winona	29.00		29.00					
<i>Madison Ext'n Div.</i>								
Madison to Winona Junct	129.10		129.10					
<i>Peninsula Div.</i>								
Ft. Howard to Ishpeming and branches to mines	221.90		47.45	172.45				
Men. River Junction to Florence.	52.65		12.90	39.75				

MILES OF ROAD IN OPERATION JUNE, 30, 1881—CONTINUED.

	Total miles.	In Illinois.	In Wisconsin.	In Michigan.	In Iowa.	In Minnesota.	In Dakota.	Leased.
<i>Winona & St. Peter Div.</i>								
Winona to Lake Kampeska.....	327.00					288.50	38.50	...
Chatfield Junct. to Chatfield.....	11.46					11.46		
Plainview Junct. to Plainview.....	15.01					15.01		
Rochester to Zumbata ..	24.48					24.48		
Mankato Junct. to Mankato.....	3.75					3.75		
Sleepy Eye Junct. to Redwood Falls.....	24.40					24.40		
Tracy to Dakota line.....	46.40					46.40		
<i>Dakota Div.</i>								
Minn. State line to Pierre	200.11						200.11	
Total.....	2,807.85	500.15	750.48	212.20	683.41	414.00	247.61	.....

Total length of road belonging to company—miles.....	2,320.34
Total length of road operated by this company—miles.....	2,807.85
Total length of road belonging to this company in Iowa—miles.....	683.41
Aggregate length of sidings and other tracks not above enumerated—miles.....	440.19
Same in Iowa.....	83.53
Aggregate length of track, computed as single track.....	3,248.04
Same in Iowa.....	766.94
Total length of steel rails in tracks.....	1,766.18
Total length of iron rails in tracks.....	1,041.67
Weights per yard, steel, 50 to 60 pounds.	
Weights per yard, iron, 50 and 60 pounds.	
Gauge of track, 113.88 miles.....	3 feet.
Gauge of track, 2,693.97 miles.....	4 ft. 8½ in.
Number of stations in Iowa on all roads operated by this company.....	112
Number of telegraph offices in same.....	96
Number of stations on all roads operated by this company....	460

EMPLOYES.

Number of persons regularly employed on all roads operated by this company during the year	12,809
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EQUIPMENT.

Number of locomotives.....	476
Number of passenger cars.....	207
Number of baggage, mail, and express cars.....	113
Number of parlor cars.....	3
Number of dining cars.....	4
Number of freight cars (basis of 8 wheels)	16,581
Maximum weight of locomotives in working order, tons.....	36
Average weight of locomotives in working order, tons.....	32
Maximum weight of tenders full of fuel and water, tons.....	24
Average weight of tenders full of fuel and water, tons.....	20
Average weight of passenger cars, tons, about.....	28
Number of express and baggage cars.....	102
Number of 8-wheel box freight cars.....	9,530
Number of 8-wheel platform cars.....	2,455
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender..	43 ft. 6 in.
Total length of heaviest engine and tender over all.....	53 ft. 6 in.
Number of locomotives equipped with train-brake.....	197
Kind of brake, Westinghouse air brake.	
Number of cars equipped with train-brake, all.	
Kind of brake, Westinghouse air brake.	
Number of passenger cars with Miller platform and buffer, all.	
The earnings as reported include charges on material for construction of new roads, but no charges on supplies for operating.	
If charges for the transportation of the company's supplies are included in the earnings as reported state at what rates, the number of tons carried, and the amount credited to earnings.	
Tons carried, 156,095; tons carried one mile, 40,691,406, at one-half per cent per ton per mile; earnings, \$203,525.13.	
If any part of road was first opened for operation during the past year state the date:	

Toledo & Northwestern Railway, 94.88 miles.

Gladwood to Gifford, 21.60 miles, August 2, 1880.

Gifford to Webster City, 43.09 miles, December 6, 1880.

Webster City to Eagle Grove, 29.79 miles, June 13, 1881.

Dakota Central Railway, 152.40 miles.

De Smet to Iroquois, 15.20 miles, July 5, 1880.

Iroquois to Huron, 18.10 miles, July 19, 1880.

Huron to Pierre, 119.10 miles, November 15, 1880.

Rock River Railway, 6.10 miles.

Janesville to Afton, 6.10 miles, September 5, 1880.

Menominee River Railroad, 27.94 miles.

Quinnesec to Florence (inc. branches), 27.94 miles, October 11, 1880.

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

American Express Company and United States Express Company run on this road. For terms and condition as to rates see statement attached. The express companies have no care of machinery or repairs of cars. They do a miscellaneous business, restricted to lighter articles properly belonging to express business. The express companies deliver their freight into this company's cars.

Express Contracts, June 30, 1881.

ROUTE.	RATE PER DIEM ON LIMITED TONNAGE.		Limit of pounds to be carried each day whole length of route at reg- ular per diem rates.	Rate per 100 pounds car- ried whole length of route to be paid in ex- cess of tonnage.	Tonnage per week of six days.	Tonnage per week of seven days.
	Whole route.	Subdivision.				
AMERICAN EXPRESS CO.						
Chicago to Council Bl'ffs	\$ 275.00	\$	10,000	150	60,000	70,000
Chicago to Mo. River.	.....	106.97	.....	.....	.....	.....
Miss. River Bridge ...	.....	2.75	.....	.....	.....	.....
C., I. & N. R. R.	.....	59.34	.....	.....	.....	.....
C. R. & M. R. R. R.	.....	103.94	.....	.....	.....	.....
Chicago to Freeport ...	90.00	.....	12,000	50	72,000	84,000
Chicago to Ishpeming. .	250.00	.....	1,000	150	60,000	70,000
(Fish \$1 per 100 lbs.	.....	.....	.....	.....	.....	.....
Chicago to Ft. Howard	.....	113.88	.....	.....	.....	.....
Ft. Howard to Ish- peming (in Menomi- nee River Railroad).	.....	81.97	.....	.....	.....	.....
Chicago to Milwaukee	.....	31.28	.....	.....	.....	.....
Milwaukee to Fon Du Lac.....	.....	23.27	.....	.....	.....	.....
Chicago to Winona.....	185.00	.....	10,000	105	60,000	70,000
Chicago to Calendon- ia Junction.....	.....	35.10	.....	.....	.....	.....
Calendon-ia Junction to Madison.....	.....	28.35	.....	.....	.....	.....
Madison to Winona J.	.....	58.05	.....	.....	.....	.....
Winona J. to Winona.	.....	13.50	.....	.....	.....	.....
Winona & St. Peter R. R. & Bra.	75.00	.....	5,000	150	30,000	35,000
Kenosha to Rockford...	5.07	.....	1,000	60	6,000	7,000
Elgin to Geneva Lake ...	5.00	.....	2,000	25	12,000	14,000
Galena to Woodman....	10.00	.....	2,500	40	15,000	17,500
Clinton to Anamosa....	6.25	.....	1,000	30	6,000	7,000
Lyons Branch.....	.....	.21	.....	.....	.....	.....
Iowa Midland R'y.....	.....	6.04	.....	.....	.....	.....
Stanwood to Tipton....	2.00	.....	500	.....	3,000	3,500
Tama to Webster City..	6.25	.....	1,000	40	6,000	7,000
Des Moines to Callanan.	7.00	.....	2,000	25	12,000	14,000
Maple River Railroad & Branches.....	6.25	.....	1,000	30	6,000	7,000
UNITED STATES EX. CO.						
Chicago to Milwaukee..	66.66	.....	17,000	40	102,000	119,000

TRANSPORTATION COMPANIES.

The cars of all transportation companies are allowed to run over the lines of this company, paying regular rates and receiving mileage. The freight is carried in cars furnished by such transportation companies (excepting consignments of less than a car load). Their freight has no preference over other freight of like class.

We have paid other corporations, car loaning companies (stock companies), or individuals, *not operating railroads*, for the use of cars:

Anderson Refrigerator Company, Chicago, Ill.....	\$ 284.11
Arnot, Elmira, N. Y.....	27.45
Chi. & Wtl. Coal Co., Chicago, Ill.....	613.41
Eureka Coal Co., Chicago, Ill.....	147.35
Fish Bros. & Co., Racine, Wis.....	172.19
Menasha Wooden Ware Co., Menasha, Wis.....	316.54
Pullman Palace Car Co., Chicago, Ill.....	15,944.25
W. P. Rend & Co, Chicago, Ill.....	7,748.10
Tiffany Refrigerator Co., Chicago, Ill.....	187.30
Watson Coal & Mining Co., Chicago, Ill.....	66.64

Total amount paid.....	\$ 25,507.34
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SLEEPING CARS.

Sleeping cars are run for the use of which this company furnishes light and fuel and keeps in order the exterior of the cars. They are owned by the Pullman Palace Car Company and all charges in addition to regular fare are made and collected by that company. Parlor cars are not run in the State of Iowa. Dining cars are run owned by this company, on which the charges are 75 cents per meal.

We pay Pullman Palace Car Company, \$15,944.25, for use of hotel cars, which were run during a part of the year, and for use of which this company paid 3 cents per mile run.

U. S. MAIL.

Mail service—rates in force June 30, 1881.

Route.	TERMINI.	Miles.	Amount per annum.
23,001	Chicago to Milwaukee.....	85.37	\$ 19,522.41
23,002	Chicago to Freeport.....	121.29	21,334.90
23,003	Chicago to Missouri River.....	491.18	177,460.89
23,004	Elgin to Lake Geneva.....	43.65	1,866.03
23,056	Geneva to Batavia.....	3.66	156.46
24,031	Ft. Howard to Ishpeming.....	179.07	13,227.90
24,032	Power to Quinnesec.....	25.09	1,072.59
24,032	Quinnesec to Florence.....	17.30	Not fixed.
25,009	Chicago to Green Bay.....	242.50	41,643.87
25,010	Calendonia Junction to Winona Junction.....	190.02	19,984.40
25,011	Kenosha to Rockford.....	72.50	4,525.45
25,012	Milwaukee to Fond Du Lac.....	63.53	8,039.98
25,013	Onalaska to La Crosse.....	8.51	363.80
25,014	Winona Junction to Winona.....	30.83	2,530.52
25,019	Sheboygan to Princeton.....	78.79	3,705.40
25,025	Galena to Woodman.....	76.27	3,326.13
25,025	Lancaster Junction to Lancaster.....	12.34	559.25
25,025	Platteville Junction to Platteville.....	4.84	206.91
26,014	St. Peter to Gary.....	150.63	7,212.16
26,014	Gary to Watertown.....	34.00	Not fixed.
26,015	Winona to St. Peter.....	141.40	12,670.85
26,015	Mankato Junction to Mankato.....	3.75	182.77
26,016	Sleepy Eye to Redwood Falls.....	26.76	1,143.98
26,017	Rochester to Zumbrota.....	26.42	1,129.45
26,018	Chatfield to Plainview.....	28.47	1,217.09
26,031	Tracy to Pierre.....	255.85	Not fixed.
27,013	Stanwood to Tipton.....	9.44	403.56
27,024	Clinton to Anamosa.....	71.57	3,059.61
27,030	Des Moines to Callanan.....	57.92	3,367.46
27,038	Maple River Junction to Mapleton.....	60.20	2,573.55
27,050	Wall Lake to Sac City.....	13.98	597.64
27,052	Tama to Webster City.....	83.62	3,646.67

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT CLINTON, IOWA
FOR YEAR ENDING JUNE 30, 1881.

East-bound, number of tons.....	737,923
West-bound, number of tons.....	452,092
Total tons.....	1,190,015

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$123,380,297.06
Average cost of same per mile.....	53,173.37
Proportion of same for Iowa ...	10,416,663.16

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Toledo & Northwestern Railway	Truss	Iron	150 feet	
Toledo & Northwestern Railway	Truss	Wood	150 feet	
Toledo & Northwestern Railway	Trestle and pile	Wood	*11,014 feet	
West of Boone	Truss	Iron	52 feet	

*152 bridges.

	NO.	LENGTH
Number pile and trestle bridges and length in Iowa	569	54,477 ft.
Number of spans of bridges, of 100 feet and upward	21	
Number of iron bridges, aggregate length	19	2,191 ft.
Number of combination bridges	7	2,160 ft.
Number of wooden bridges	13	1,496 ft.
Number of crossings of highways at grade, about	400	
Number of highway bridges 18 feet above track	1	
Number of crossings at which gates or flagmen are maintained	2	
Number of railroad crossings at grade	8	

RATES OF FARE, ETC.

Average rate of fare per mile <i>received</i> from <i>all</i> passengers	251
Average rate per ton per mile received for all freight carried	147

CAPITAL STOCK.

Capital stock outstanding, amount paid in	\$ 58,568,150.53
Total amount outstanding as per books of the company	58,568,150.53
Total number of stockholders	1,341
Number of stockholders in Iowa	3
Amount of stock held in Iowa	\$ 3,800.00

DEBT.

CLASS OF BOND.	When due.	Rate of interest, per cent.	Interest pay- able.	Amount.
Preferred sinking fund.....	Aug. 1, 1886	7	Feb. 1, Aug. 1	\$ 971,400.00
Funded coupon.....	Nov. 1, 1888	7	May 1, Nov. 1	676,300 00
General first mortgage.....	Aug. 1, 1885	7	Feb. 1, Aug. 1	3,440,800.00
Appleton extension.....	Aug. 1, 1895	7	Feb. 1, Aug. 1	116,100.00
Green Bay extension.....	Aug. 1, 1895	7	Feb. 1, Aug. 1	180,000.00
Gal. & Chi. Un. R. R., first mortgage	Feb. 1, 1883	7	Feb. 1, Aug. 1	1,662,000.00
Mississippi River bridge.....	Jan. 1, 1884	7	Jan. 1, July 1	153,000.00
Beloit & Madison R. R., first mortgage	Jan. 1, 1888	7	Jan. 1, July 1	246,000.00
Peninsula Railroad, first mortgage.....	Sept. 1, 1898	7	March 1, Sept. 1	261,000.00
Consolidated sinking fund.....	Feb. 1, 1915	7	Feb. 1, May 1 Aug. 1, Nov. 1	5,222,000.00
Madison extension.....	April 1, 1911	7	April 1, Oct. 1	3,150,000.00
Menominee extension.....	June 1, 1911	7	June 1, Dec. 1	2,700,000.00
General consolidated gold.....	Dec. 1, 1902	7	June 1, Dec. 1	12,343,000.00
Consolidated sinking fund of 1879.....	Oct. 1, 1929	6	April 1, Oct. 1	6,305,000.00
Consolidated sinking fund of 1879.....	Oct. 1, 1929	6	April 1, Oct. 1	975,000.00
Winona & St. Peter R. R., first mortgage	Jan. 1, 1887	7	Jan. 1, July 1	2,547,000.00
Winona & St. Peter R. R., second mortgage	Nov. 1, 1907	7	May 1, Nov. 1	1,610,000.00
Winona & St. Peter R. R., extension, gold	Dec. 1, 1916	7	June 1, Dec. 1	4,255,000.00
Minn. Valley R'y, first mortgage.....	Oct. 1, 1908	7	April 1, Oct. 1	150,000.00
Boch. & No. Minn. R'y, first mortgage	Sept. 1, 1908	7	March 1, Sept. 1	200,000.00
Plainview R. R., first mortgage.....	Sept. 1, 1908	7	March 1, Sept. 1	100,000.00
Iowa Midland R'y, first mortgage.....	Oct. 1, 1900	8	April 1, Oct. 1	1,350,000.00
Chicago & Milwaukee R'y, first mortgage	July 1, 1898	7	Jan. 1, July 1	1,700,000.00
Northwestern Union R'y, first mortgage	June 1, 1917	7	March 1, Sept. 1	3,500,000.00
Chicago & Tomah R. R., first mortgage	Nov. 1, 1915	6	May 1, Nov. 1	1,628,000.00
Milwaukee & Madison R'y, first mortgage	Sept. 1, 1906	6	March 1, Sept. 1	1,600,000.00
Menominee River R. R., first mortgage	July 1, 1906	7	Jan. 1, July 1	4 0,000.00
Menominee River extension, first mortgage	July 1, 1906	7	Jan. 1, July 1	160,000.00
Total.....				\$ 57,471,000.00

Total amount of funded debt.....\$ 57,471,000.00

Amount of unfunded debt.....5,800,736.18

Total amount of debt liabilities.....\$ 63,071,736.18

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1880.					
July	1 H. W. Alexander.	Brakeman	Nevada.	Fatal.	Fell from top of train.
Sept.	8 C. Peterson.	Laborer.	Clinton.	Leg fractured.	Fell from coal car.
Sept.	13 J. B. Hooley.	Brakeman	Blairtown.	Ribs broken.	Coupling cars.
Sept.	13 P. Franey.	Laborer.	Gifford.	Fatal.	Fell from working train.
Sept.	23 S. Robinson.	Brakeman	Belle Plain.	Collar-bone broken.	Coupling cars.
Sept.	24 Jerry G. Smith.	Brakeman	Clinton.	Finger amputated.	Coupling cars.
Sept.	25 John Kielman.	Farmer.	Goose Lake.	Arm amputated.	Fell under train.
Sept.	25 Edgar Thrall.	Fireman.	Cedar Rapids.	Leg fractured.	Engine run off track.
Oct.	5 H. M. Anderson.	Telegraph repairer.	Jewell Junction.	Leg fractured.	Walking on track, run over.
Oct.	10 Barbara Hastel.	Transient.	Quarry.	Fatal.	Intoxicated, climbing on car.
Oct.	4 Jas. Keyvon.	Transient.	Bertram.	Fatal.	Riding on hand-car, fell off.
Nov.	5 C. H. Hall.	Bridge carpenter.	Almont.	Fatal.	Fell from train.
Nov.	10 Thos. Rogan.	Brakeman	Scranton.	Foot crushed.	Foot caught in frog.
Nov.	25 H. McNeal.	Switchman.	Boone.	Finger amputated.	Coupling cars.
Nov.	26 J. T. Broadfield.	Conductor.	Anney.	Thumb amputated.	Coupling cars.
Dec.	2 C. M. Packard.	Brakeman	Bryant.	Thumb amputated.	Coupling cars.
Dec.	4 Wm. Shooner.	Brakeman	Siaswood.	Leg fractured.	Coupling cars.
Dec.	8 W. Hall.	Brakeman	Coon River.	Slight cut on head.	Coupling cars.
Dec.	10 Mrs. G. Perkam.	Passenger.	Charlotte.	Fracture of collar-bone.	Broken rail.
Dec.	10 Mrs. J. Mathews.	Passenger.	Charlotte.	Leg amputated.	Climbing on moving car.
Dec.	10 Wm. Arratholtz.	Boy, 9 years.	Boone.	Leg amputated.	Climbing on moving car.
1881.					
Jan.	5 A. Golding.	Boy, 7 years.	Lusern.	Arm amputated.	Climbing on cars.
Jan.	6 Frank Dole.	Brakeman.	Bertram.	Fatal.	Coupling engine to cars.
Feb.	1 J. W. Davis.	Brakeman.	West Side.	Hand amputated.	Coupling cars.
Feb.	5 Mrs. Young.	Old lady.	Cedar Rapids.	Collar-bone broken.	Walking on track.
Feb.	1 D. Watson.	Dow City.	Dow City.	Collar-bone broken.	Coupling cars, fell.
Feb.	18 Jas. Brady.	Tramp.	Madisona.	Fatal.	Laying on bridge.
March	2 Dr. Graham.	Passenger.	Toledo.	Ribs broken.	Rear collision.
March	2 Jas. Gibson.	Passenger.	Toledo.	Internal injury.	Rear collision.
March	3 B. N. Buck.	Passenger.	Toledo.	Internal injury and fracture of ribs.	Rear collision.
March	2 W. C. Shannon.	Passenger.	Toledo.	Fatal.	Rear collision.
March	2 J. C. Dunn.	Passenger.	Toledo.	Contused wound.	Rear collision.

March	28, Berry.....	Brakeman.....	Nevada.....	Finger amputated.....	Coupling cars.
March	5 E. E. Thrall.....	Fireman.....	Blairtown.....	Concussion of spine.....	Engine thrown from track.
March	11 John Stowers.....	Laborer.....	Charlotte.....	Two ribs and one leg broken.....	Walking on track.
March	23 Harry Elce.....	Brakeman.....	Lisbon.....	Fatal.....	Fell from moving train.
March	23 J. McGonigle.....	Brakeman.....	Maple River.....	Finger amputated.....	Coupling cars.
April	3 J. W. Tapp.....	Brakeman.....	London.....	Finger amputated.....	Coupling cars.
April	4 Carl Market.....	Tramp.....	Sac City Junction.....	Fatal.....	Stealing ride.
April	6 H. K. Winne.....	Transient.....	Clinton.....	Fatal.....	Getting on moving train.
April	12 Juo, Riley.....	Brakeman.....	Carroll.....	Finger amputated.....	Coupling cars.
April	15 W. O. Cressy.....	Brakeman.....	Tanna.....	Fatal.....	Attempting to board train.
May	3 E. D. Yager.....	Citizen.....	State Center.....	Leg amputated.....	Run over by train.
May	15 Unknown.....	Switchman.....	Ollinton.....	Fatal.....	Coupling cars.
May	30 Philip Figert.....	Brakeman.....	Cedar Rapids.....	Fatal.....	Collision.
June	5 Thos. Hurley.....	Brakeman.....	Cedar Rapids.....	Fatal.....	Collision.
June	5 Frank J. Horton.....	Brakeman.....	Missouri Valley.....	Leg cut.....	Jumped off hand car.
June	11 Jas. Houston.....	Transient.....	Eagle Grove.....	Fatal.....	Walking on track.
June	17 — Obandler.....	Child, 3 years.....			

RECAPITULATION OF ACCIDENTS.

Killed—Passengers—from causes beyond their control	1
Employees—from causes beyond their control.....	2
misconduct or want of caution	7
Others—at stations and highway crossings.....	1
stealing rides.....	2
trespassing on track, etc.....	4
Total killed.....	17
Injured—Passengers—from causes beyond their control	7
Employees—from causes beyond their control.....	4
misconduct or want of caution	16
Others—at stations and highway crossings	2
stealing rides.....	4
Total injured	33

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Albert Keep, Chicago, Illinois.
Vice-President, Secretary and Treasurer—M. L. Sykes, New York.
Second Vice-President and General Manager—Marvin Hughitt, Chicago, Illinois.
General Superintendent—J. D. Layng, Chicago, Illinois.
Division Superintendents—John M. Whitman, Clinton, Iowa; Edward J. Cuyler, Chicago, Illinois; Charles Murray, Chicago, Illinois; Curtis A. Swineford, Baraboo, Wisconsin; Wm. B. Linsley, Escanaba, Michigan; Sherburn Sanborn, Winona, Minnesota; T. J. Nicholl, Huron, Dakota.
Chief Engineer—E. H. Johnson, Chicago, Illinois.
Superintendent of Telegraph—G. H. Thayer, Chicago, Illinois.
Auditor—J. B. Redfield, Chicago, Illinois.
General Passenger Agent—W. H. Stennett, Chicago, Illinois.
Freight Traffic Manager—H. C. Wicker, Chicago, Illinois.
General Freight Agent—C. G. Eddy, Chicago, Illinois.
Attorneys, General and Local—B. C. Cook, Chicago, Illinois.

NAMES OF DIRECTORS, WITH RESIDENCE.

A. G. Dulman, New York.
Augustus Schell, New York.
Chauncey M. Depew, New York.
Samuel F. Barger, New York.
Martin L. Sykes, New York.
Albert Keep, Chicago.
Marvin Hughitt, Chicago.
David Dows, New York.
Sydney Dillon, New York.
D. O. Mills, New York.
John M. Burke, New York.
Wm. L. Scott, Erie.
C. J. Osborn, New York.
Jay Gould, New York.
B. P. Flower, New York.
Anson Stager, Chicago.
Frederick W. Vanderbilt, New York.

General offices at Chicago, Illinois.

Date of annual meeting of stockholders, first Thursday in June.

Fiscal year of the company, May 31st.

STATE OF ILLINOIS, }
COUNTY OF COOK. } ss.

Albert Keep, President, and J. B. Redfield, Auditor, of the Chicago & Northwestern Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this Company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said Company on the thirtieth day of June, A. D. 1881, to the best of their knowledge and belief.

[L. S. OF R. R.]

(Signed)

ALBERT KEEP.
J. B. REDFIELD.

Subscribed and sworn to before me, this 27th day of August, A. D. 1881.

RALPH C. RICHARDS,

[L. S.]

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 29th day of August, 1881.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT OF THE CHICAGO, IOWA & NEBRASKA RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income, including full rental under lease for March, April, May and June, 1881, see terms of rental.....	\$ 684,350.03
Total expense (including taxes) abatement of rental under temporary agreements, see statement of terms of rental and contributions to connecting roads.....	210,584.86
Net income	\$ 473,765.17
Interest on funded debt for the year \$37,966, less coupons July 1, 1880, in last report \$13,986.....	\$ 23,980.00
Interest on other debt coupons due July 1, 1881....	7,050.00
Interest paid on other debt, accrued interest on bonds bought.....	1,356.42
Dividends declared (5 per cent) July 1, 1880; 4 per cent January 1, 1881, on 39,162 shares.....	352,453.00
Balance for the year	384,844.42
Balance at commencement of year.....	89,130.40
Including also \$6,385.89, from loans etc., sales and rental of real estate.	477,131.08
Balance at commencement of year as so charged.....	477,131.08
Balance June 30, 1881, to credit of income account.....	566,261.48

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 5,700.00
Expenses general office.....	1,906.84

SURPLUS.

Surplus at the commencement of year to credit of income account.....	477,131.08
Surplus at the close of year.....	566,261.48
The amount in banks in New York	639.79
The amount in banks in Boston	96,719.96
The amount in banks in Iowa	648.73
Give the names of each road, and the number of shares owned in each of them and the par value of shares:	
Sioux City & Pacific Railroad stock, par value \$100, shares	61,065.00
Bills receivable.....	17,600.00
Due from Chicago & Northwestern Railroad Company on account of rental.....	77,833.63
Lot 9, block 13, Clinton office building.....	8,437.85
The amount of its own stock or bonds owned by company...	28,000.00
Amount absorbed in retirement of second mortgage bonds during year, including reserve bonds surrendered and canceled	113,800.00

ASSETS.

Construction account	\$	4,662,122.50
Stock of Sioux City & Pacific Railway Company.....		61,095.00
Bonds of this company in the reserve:		
Second mortgage.....	\$	10,000.00
Third mortgage.....		18,000.00
		<hr/> 28,000.00
Cash items (<i>as follows</i>):		
Cash in hands of treasurer.....	\$	97,389.75
Cash in hands of assistant treasurer.....		648.72
Bills receivable.....		17,600.00
Due from agents and companies, Chicago & Northwestern Railway Company.....		<hr/> 77,833.63
		193,472.10
Other assets (<i>as follows</i>):		
Material and supplies, office building.....		8,437.85
<i>Total assets</i>	\$	<hr/> 4,953,127.45

LIABILITIES.

Capital stock.....	\$	3,916,200.00
Funded debt, second mortgage bonds.....	\$	256,000.00
Funded debt, third mortgage bonds.....		211,500.00
		<hr/> 467,500.00
Interest unpaid		1,724.00
Dividends unpaid		238.64
Vouchers and accounts.....		1,203.33
		<hr/> 3,165.97
Profit and loss balance, income account		566,261.48
<i>Total liabilities</i>	\$	<hr/> 4,953,127.45

PRESENT OR CONTINGENT LIABILITIES NOT INCLUDED IN BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road (*specifying same*):
Should the earnings of the Maple River Railroad be insufficient to meet the coupons upon its bonds, this company is under obligation to contribute to such deficiency, and should the rental of the extensions of the Fremont, Elkhorn & Missouri Valley Railroad Company west of Wisner, Nebraska, be insufficient to meet the interest on the bonds issued on such extensions, this company is under obligation also to contribute in connection with the companies owning the line from Chicago to Council Bluffs, to the deficiency in proportion to the earnings of the contributing lines, derived from such extensions.

DESCRIPTION OF ROAD.

Length of main line of road from Clinton to Cedar Rapids ...	81.84
Length of main line of road in Iowa	81.84
Total length of road belonging to this company	81.84
Total length of steel rails in tracks	81.84
Gauge of track	4 ft. 8½ in.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$	4,662,122.50
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CAPITAL STOCK.

Capital stock authorized by articles of association	\$ 15,000,000.00
Capital stock issued, number of shares	89,182

<i>Total amount paid in as per books of the company.</i>	<i>\$ 3,916,300.00</i>
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Total number of stockholders	422
Number of stockholders in Iowa.....	10
Amount of stock held in Iowa.....	\$ 242,400.00
Stock per mile.....	47,851.90

DEBT.

Funded debt, as follows:

* Second mortgage bonds, due July 1, 1880 (extended), rate of interest, five per cent	\$ 256,000.00
Interest paid on same during year.....	\$ 16,881.00
Third mortgage bonds, due August 15, 1894, rate of interest, seven per cent	211,500.00
Interest paid on same during year.....	\$ 14,472.50

(These interest items include paid coupons in retired bonds, and \$5,725 coupons, July 1, 1881, paid before maturity.)

Interest paid on unfunded indebtedness during year	\$ 3,165.97
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Total amount of funded debt.....	467,500.00
Amount of unfunded debt.....	3,165.97

<i>Total amount of debt liabilities</i>	<i>\$ 470,665.97</i>
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TERMS OF RENTAL.

The Chicago, Iowa & Nebraska Railroad is under lease to and is operated by the Chicago & Northwestern Railway Company. The rental by the lease is 37½ per cent of the gross earnings. But, by an agreement now in force and governing the period now embraced in the report, its rental under the lease, in excess of the sum of \$500,000, and such drawbacks as may be mutually agreed upon to connecting roads on business contributed to the line by such roads, is to be remitted to the Chicago & Northwestern Railway Company. The fiscal period for the yearly settlements of these drawbacks and abatements between the companies ends with the quarter terminating February 28th of each year, and as the company's contingent liability hereinbefore stated, as well as earnings and drawbacks, above mentioned, between the close of the time covered by the report and the end of the company's fiscal period affect the rental, it is impossible to state the net rental absolutely for the year covered by this report.

* Extended into periods of 6, 12, 18, 24, and 36 months from July 1, 1880.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Horace Williams, Clinton, Iowa.
Vice-President—John Bertram, Salem, Massachusetts.
Secretary—J. Van Deventer, Clinton, Iowa.
Treasurer—David P. Kimball, Boston, Massachusetts.
Assistant Treasurer—J. Van Deventer, Clinton, Iowa.
Register Stock—David P. Kimball, Boston, Massachusetts.

NAMES OF DIRECTORS, WITH RESIDENCE.

Fred. L. Ames, North Easton, Massachusetts.
 John Bertram, Salem, Massachusetts.
 John I. Blair, Blairstown, New Jersey.
 D. C. Blair, Belvidere, New Jersey.
 S. C. Bever, Cedar Rapids, Iowa.
 P. S. Crowell, East Dennis, Massachusetts.
 B. A. G. Fuller, Boston, Massachusetts.
 W. T. Glidden, Boston, Massachusetts.
 Edward Johnson, Belfast, Maine.
 David P. Kimball, Boston, Massachusetts.
 J. Van Deventer, Clinton, Iowa.
 Horace Williams, Clinton, Iowa.

General offices at Clinton, Iowa.

Date of annual meeting of stockholders, Tuesday preceding the third Wednesday of May.

Fiscal year of the company, 31st day of March.

STATE OF IOWA, }
 COUNTY OF CLINTON. }

J. Van Deventer, Secretary of the Chicago, Iowa & Nebraska Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of his knowledge and belief.

(Signed)
 [L. S. OF R. R.]

J. VAN DEVENTER,
Secretary.

Subscribed and sworn to before me, this 13th day of August, A. D. 1881.

[L. S.]

R. C. A. FLOURNOY,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 17th day of August, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CEDAR RAPIDS & MISSOURI RIVER RAILROAD CO.

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 818,526.02
Total expense (including taxes).....	9,015.10
Net income	<u>\$ 809,510.92</u>
Paid on account of business from other roads.....	49,560.15
Interest accrued during year.....	253,393.91
Interest on funded debt	262,960.00
Interest on other debt.....	418.91
Interest paid on other debt.....	418.91
Dividends declared (4 per cent) common stock.....	274,016.00
Dividends declared (7 per cent) preferred stock.....	53,872.00
Balance for the year, surplus.....	178,663.86
Balance at commencement of year.....	484,944.22
Balance June 30, 1881, surplus.....	<u>663,608.08</u>

ANALYSIS OF EARNINGS.

Income from rental.....	818,126.57
Income from miscellaneous sources.....	399.45
Total income from all sources.....	<u>\$ 818,526.02</u>

ANALYSIS OF EXPENSES.

Salaries of general officers.....	\$ 4,340.04
General expenses and clerk hire.....	4,403.41
Stationery and printing.....	271.65

PROPERTY ACCOUNTS: CHARGES, AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Superstructure, including rails, gratuity paid C. & N. W. Rail- way Company on steel rails laid.....	\$ 16,258.82
Land, land damages.....	81.48
Total for construction	<u>\$ 16,340.30</u>
Net addition to property account for the year.....	<u>\$ 16,340.30</u>

SURPLUS.

Surplus at the commencement of year.....	\$	484,944.22
Surplus at the close of year.....		663,608.08
The amount of surplus in hands of treasurer and assistant treasurer:		
Total amount in banks in New York.....	\$ 61,719.00	
Total amount in banks in Boston and treasurer's hands.....	32,412.27	
Total amount in banks in Iowa.....	362.44	
		94,493.71
The amount invested in railroad stocks.....		204,285.00
Give the name of each road, and the number of shares owned in each of them and the par value of shares:		
Sioux City & Pacific Railroad Company, 13,619 shares.		
Par value, \$100 per share.		
Invested in office building.....		11,493.18
Invested in coupons of Sioux City & Pacific Railroad Company.....		28,920.00
Amount absorbed in construction.....		198,210.86
Amount in balances from other roads.....		235,046.12
	\$	772,448.87
Deduct unfunded indebtedness.....		108,840.79
	\$	<u>663,608.08</u>

BALANCE SHEET.

ASSETS.

Construction account.....	\$	11,432,210.86
Other permanent investments (<i>as follows</i>):		
Office building.....	\$	11,493.18
Stock of Sioux City & Pacific Railroad Co.....		204,285.00
Coupons of Sioux City & Pacific Railroad Co..	28,920.00	
		244,698.18
Cash items (<i>as follows</i>):		
Cash.....	\$	94,493.71
Due from companies.....		235,046.12
		329,539.83
Total assets.....	\$	12,006,448.87

LIABILITIES.

Capital stock.....	\$	7,820,000.00
Funded debt.....		3,614,000.00
Unfunded debt (<i>as follows</i>):		
Interest unpaid.....	\$	91,820.02
Dividends unpaid.....		88.81
Notes payable.....	11,000.00	
Vouchers and accounts.....	5,981.96	
		108,840.79
Profit and loss balance.....		663,608.08
Total liabilities.....	\$	12,006,448.87

PRESENT OR CONTINGENT LIABILITIES NOT INCLUDED IN BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road:

Should the earnings of the Maple River Railroad Company be insufficient to meet the coupons upon its bonds, this company is under obligations to contribute to such deficiency. The amount of such contribution, if any, cannot be determined at this time.

This company, in connection with the companies owning the line from Chicago to Fremont, Neb., *via* Chicago & Northwestern Railway and Sioux City & Pacific Railroad, has agreed to contribute an amount necessary, in addition to the rental of the extensions of the Fremont, Elkhorn & Missouri Valley Railroad, west of Wisner, Nebraska, to meet the interest on the bonds of such extensions issued for the actual cost thereof, in proportion to the earnings of the contributing lines derived from such extensions.

DESCRIPTION OF ROAD.

Length of main line of road from Cedar Rapids to Missouri River, miles.....	271.00
Length of main line of road in Iowa.....	271.00
Branches owned by company:	
Lyons branch (single track), from Clinton to Lyons.....	2.41
Total length of branches owned by company.....	2.41
Total length of road belonging to this company.....	274.01
Total length of steel rails in tracks.....	233.48
Total length of iron rails in tracks, balance of track.....	40.53
Weights per yard, steel 60.	
Weights per yard, iron 56.	

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 11,432,210.88
Average cost of construction per mile of road (not including sidings), 274.01 miles	41,721.87
Proportion of cost of construction for Iowa	11,432,210.88

CAPITAL STOCK.

Capital stock authorized by vote of company	\$ 7,620,000.00
Capital stock issued, number of shares, 76,200; amount paid in	\$ 7,620,000.00
<i>Total amount paid in as per books of the company</i>	7,620,000.00
Total number of stockholders	513
Number of stockholders in Iowa	26
Amount of stock held in Iowa	\$ 80,800.00
Capital stock per mile.....	27,810.00

DEBT.

Funded debt, as follows:

First mortgage bonds, due August 1, 1891, \$700,000.00, seven per cent.	} 1,282,000.00
First mortgage bonds, due August 1, 1894, \$582,000.00, seven per cent.	
First mortgage bonds, due May 1, 1916, seven per cent.	
Unfunded indebtedness	108,840.79
Total amount of funded debt.....	3,614,000.00
Amount of unfunded debt	108,840.79

Total amount debt liabilities \$ 3,722,840.79

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Horace Williams, Cedar Rapids, Iowa.
Vice-President—Wm. T. Glidden, Boston, Massachusetts.
Secretary—P. E. Hall, Cedar Rapids, Iowa.
Treasurer—David P. Kimball, Boston, Massachusetts.
Assistant Treasurer—J. Van Deventer, Cedar Rapids, Iowa.
Auditor—Henry V. Ferguson, Cedar Rapids, Iowa.
Register of Stock—David P. Kimball, Boston, Massachusetts.
Attorneys, General and Local—E. S. Bailey, Clinton, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

Oliver Ames, North Easton, Massachusetts.
 Fred. L. Ames, North Easton, Massachusetts.
 John I. Blair, Blairstown, New Jersey.
 D. C. Blair, Belvidere, New Jersey.
 James Blair, Scranton, Pennsylvania.
 Isaac T. Burr, Boston, Massachusetts.
 F. Gordon Dexter, Boston, Massachusetts.
 B. A. G. Fuller, Boston, Massachusetts.
 Wm. T. Glidden, Boston, Massachusetts.
 Edward Johnson, Belfast, Maine.
 David P. Kimball, Boston, Massachusetts.
 S. Lathrop Thorndike, Boston, Massachusetts.
 Charles E. Vail, Blairstown, New Jersey.
 J. Van Deventer, Clinton, Iowa.
 Horace Williams, Clinton, Iowa.

General offices at Cedar Rapids, Iowa.

Date of annual meeting of stockholders, third Wednesday in May.

Fiscal year of the company ends March 31st.

STATE OF IOWA, }
 COUNTY OF LINN. }

P. E. Hall, Secretary, and Henry V. Ferguson, Auditor, of the Cedar Rapids & Missouri River Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of their knowledge and belief.

(Signed)

P. E. HALL.
 HENRY V. FERGUSON.

[L. S. OF R. R.]

Subscribed and sworn to before me this 1st day of September, A. D. 1881.

[L. S.]

J. S. GILES,
 Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, 1881.

E. G. MORGAN,
 Secretary of Board of Railroad Commissioners.

REPORT

OF THE

DES MOINES & MINNEAPOLIS RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income, rental.....	\$ 59,045.94
Net income.....	59,045.94
Interest accrued during the year.....	28,420.00
Interest paid during year.....	28,420.00
Interest on funded debt.....	28,420.00

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

For change of gauge and for additional facilities, etc.....	\$ 109,716.94
<i>Net addition to property account for the year.....</i>	<u>109,716.94</u>

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$ 826,228.28
Due from agents and companies	47,324.59
<i>Total assets.....</i>	<u>\$ 873,552.87</u>

LIABILITIES.

Capital stock, common.....	\$190,700.00
Capital stock, preferred	268,507.20
	<u>459,207.20</u>
Funded debt.....	406,000.00
Tax aid (convertible into common stock).....	8,345.67
<i>Total liabilities.....</i>	<u>\$ 873,552.87</u>

DESCRIPTION OF ROAD.

Length of main line of road from Des Moines to Callanan, miles.....	58
Total length of road belonging to this company.....	58
Total length of steel rails in tracks.....	34
Total length of iron rails in tracks.....	24
Weights per yard, steel, 50 pounds.....	
Weights per yard, iron, about 25 pounds.....	
Gauge of track, Des Moines to Ames, 34 miles.....	4 ft. 8½ in.
Gauge of track, Ames to Callanan, 24 miles.....	3 ft.

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....\$	326,228.28
Average cost of same per mile.....	14,245.31

CAPITAL STOCK.

Capital stock authorized by articles of association..\$	3,500.00
Capital stock authorized by vote of company, per mile of road.....	12,000.00
Capital stock issued, number of shares, 4,592, amount paid in.....	\$ 459,200.00
Capital stock paid in on shares not issued, number shares.....	7.20

Total amount paid in as per books of the company.....\$ 459,207.20

Total number of stockholders.....	34
Number of stockholders in Iowa.....	25
Amount of stock held in Iowa.....\$	2,900.00
Capital stock per mile.....	7,917.36

DEBT.

Funded debt (*as follows*):

First mortgage bonds due July 1, 1899, rate of interest 7 per cent.....\$	406,000
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Total amount of debt liabilities.....\$ 406,000

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—M. Hughitt, Chicago, Illinois.

Vice-President—Albert Keep, Chicago, Illinois.

Secretary—J. B. Redfield, Chicago, Illinois.

Treasurer—M. M. Kirkman, Chicago, Illinois.

Assistant Treasurer—J. M. Whitman, Clinton, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

Albert Keep, Chicago, Illinois.

M. Hughitt, Chicago, Illinois.

C. C. Wheeler, Chicago, Illinois.

M. M. Kirkman, Chicago, Illinois.

B. C. Cook, Chicago, Illinois.

Chas. E. Simmons, Chicago, Illinois.

J. B. Redfield, Chicago, Illinois.

General offices at Des Moines, Iowa.

Date of annual meeting of stockholders, third Thursday in May.

NOTE—The operation of this company's road is included in the report made by the Chicago & Northwestern Railway Company, operating the road under lease.

STATE OF ILLINOIS, }
COUNTY OF COOK. }

Marvin Hughitt, President, and J. B. Redfield, Secretary, of the Des Moines & Minneapolis Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of their knowledge and belief.

(Signed)

[L. S. OF R. R.]

M. HUGHITT,
J. B. REDFIELD.

Subscribed and sworn to before me, this 29th day of August, A. D. 1881.

RALPH E. RICHARDS.

[L. S.]

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 31st day of August, 1881.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

MAPLE RIVER RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	69,710.26
Total expense (including taxes)		809.57
Net income	\$	68,900.69
Interest accrued during year.....	\$	35,735.00
Interest on funded debt.....		35,735.00
Dividends declared (one per cent).....		5,922.00
Balance for the year—surplus.....		27,243.69
Balance at commencement of year.....		57,375.07
Balance at commencement of year so charged.....		57,375.07
Balance June 30, 1881.....		84,618.76

ANALYSIS OF EARNINGS.

Rental for use of road.....	\$	38,912.60
From other roads for business furnished.....		25,800.43
From interest account.....		4,497.23
From donation in aid of construction.....		1,000.00
Total income from all sources.....	\$	69,710.26

ANALYSIS OF EXPENSES.

Salaries of general officers.....	\$	550.00
General expenses.....		226.62
Stationery and printing.....		82.95
Total expenses.....	\$	809.57

SURPLUS.

Surplus at the commencement of year.....	\$	57,375.07
Surplus at the close of year.....		84,618.76
The amount of surplus in the hands of treasurer and assistant treasurer:		
The amount in banks in New York.....	\$	2,178.97
The amount in banks in Boston and treasurer's hands.....		16,626.53
The amount in banks in Iowa.....		320.08
		<hr/> 19,125.58
The amount of its own bonds owned by company.....		119,000.00
Amount absorbed in construction.....		7,837.31
Amount in balances from other roads and notes receivable...		8,097.47
		<hr/>
Deduct unfunded indebtedness.....	\$	154,060.36
		69,441.60
	\$	<hr/> 84,618.76

BALANCE SHEET.

ASSETS.

Construction account.....	\$	1,121,537.31
Other permanent investments (<i>as follows</i>):		
Bonds of this company.....		119,000.00
Cash.....	\$	19,125.58
Bills receivable.....		1,406.60
Due from companies.....		6,696.87
		<hr/> 27,223.05
<i>Total assets</i>	\$	1,267,760.36

LIABILITIES.

Capital stock.....	\$	592,200.00
Funded debt.....		521,500.00
Unfunded debt (<i>as follows</i>):		
Interest unpaid.....	\$	35.00
Notes payable.....		68,000.00
Vouchers and accounts.....		1,406.60
		<hr/> 64,441.60
Profit and loss balance (if surplus).....		84,618.76
<i>Total liabilities</i>	\$	1,267,760.36

DESCRIPTION OF ROAD.

Length of main line of road from Maple River Junction to Mapleton, miles.....	60.15
Length of main line of road in Iowa.....	60.15
Branches owned by company:	
Sax City Branch, Wall Lake to Sax City (single track), length, miles.....	12.76
Total length of branches owned by company, miles.....	12.76
Total length of branches owned by company in Iowa, miles..	12.76
Total length of road belonging to this company, miles.....	72.91
Total length of iron rails in tracks.....	72.91
Weights per yard, iron, 56 pounds.	
Gauge of track.....	4 ft. 8½ in.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 1,121,537.31
Average cost of construction per mile of road (not including sidings), 72.91 miles.....	15,382.48
Proportion of construction for Iowa.....	1,121,537.31

CAPITAL STOCK.

Capital stock authorized by article of association.....	\$ 1,000,000.00
Capital stock issued, number of shares, 6,580; amount paid in.....	658,000.00
Capital stock now outstanding.....	592,200.00
Total amount paid in as per books of the company.....	658,000.00
Total number of stockholders.....	180
Number of stockholders in Iowa.....	6
Amount of stock held in Iowa.....	\$ 158,600.00
Capital stock per mile.....	9,025.00

DEBT.

Funded debt, as follows:

First mortgage bonds due July 1, 1897; rate of interest, seven per cent.....	\$ 444,500.00
First mortgage bonds due October 1, 1899; rate of interest, six per cent.....	77,000.00
Unfunded indebtedness.....	69,441.60
Total amount of funded debt.....	521,500.00
Amount of unfunded debt.....	69,441.60
<i>Total amount of debt liabilities</i>	<u>\$ 590,941.60</u>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Horace Williams, Cedar Rapids, Iowa.
Vice-President—Fred L. Ames, Boston, Massachusetts.
Secretary—Henry V. Ferguson, Cedar Rapids, Iowa.
Treasurer—David P. Kimball, Boston, Massachusetts.
Assistant-Treasurer—J. Van Deventer, Cedar Rapids, Iowa.
Register of Stock—David P. Kimball, Boston, Massachusetts.
Attorneys, general and local—E. P. Bailey, Clinton, Iowa, and A. D. Parkhurst, Cedar Rapids, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

Fred L. Ames, North Easton, Massachusetts.
 John I. Blair, Blairstown, New Jersey.
 Prince S. Crowell, East Dennis, Massachusetts.
 Wm. T. Glidden, Boston, Massachusetts.
 David P. Kimball, Boston, Massachusetts.
 Chas. E. Fail, Blairstown, New Jersey.
 Horace Williams, Clinton, Iowa.

General offices at Cedar Rapids, Iowa.

Date of annual meeting of stockholders, third Wednesday in May.

Fiscal year of the company ends March 31st.

STATE OF IOWA, }
COUNTY OF LINN. }

Henry V. Ferguson, Secretary of the Maple River Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of his knowledge and belief.

[L. S. OF R. R.]

(Signed)

HENRY V. FERGUSON,

Secretary.

Subscribed and sworn to before me this 27th day of September, A. D. 1881.

[L. S.]

J. S. GILES,

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this fifteenth day of September, 1881.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 12,743,973.90
Total expense (including taxes).....	6,395,873.83
Net income.....	\$ 6,348,100.07
Rentals:	
Peoria & Bureau Valley Railroad.....	\$125,000.00
Keokuk & Des Moines Railroad	159,947.16
Hannibal & St. Joseph Railroad	87,189.80
Missouri River Bridge tolls.....	89,870.11
	<u>411,807.07</u>
Interest accrued during year.....	949,700.00
Interest paid during year	949,700.00
Interest on funded debt.....	949,700.00
Interest paid on funded debt.....	949,700.00
Dividends declared (7 per cent)	2,937,186.00
Balance for the year (surplus)	2,139,077.11
Balance June 30, 1881 (surplus).....	<u>2,139,077.11</u>

ANALYSIS OF EARNINGS.

From local passengers.....	\$ 1,676,803.50
From through passengers.....	751,092.28
From express and extra baggage.....	150,713.03
From mails.....	188,913.96
From other sources, passenger department	91,016.15
Total earnings from passenger department.....	<u>\$ 2,858,538.92</u>
From local freight.....	\$ 5,089,617.55
From through freight	3,875,245.94
From other sources, freight department, freight car mileage.....	95,596.40
Total earnings from freight department	<u>\$ 9,010,459.89</u>
Total transportation earnings.....	<u>\$ 11,868,998.81</u>
Rents for use of road.....	202,440.79
Income from other sources	672,534.80
Total income from all sources	<u>\$ 12,743,973.90</u>

Proportion for Iowa.....	7,850,384.34
Earnings per mile of road operated.....	9,413.13
Receipts from passenger trains per train mile run (miles 1,889,902).....	1.51
Receipts from freight trains per train mile run (miles 5,366,575).....	1.68

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 150,758.39
Legal expenses.....	36,344.43
Insurance.....	1,500.00
Stationery and printing.....	56,963.54
Outside agencies and advertising.....	201,337.01
Contingencies and miscellaneous.....	137,837.54
Repairs of bridges (including culverts and cattle-guards)....	213,755.28
Repairs of buildings.....	125,853.17
Repairs of fences, road-crossings, and signs.....	40,171.50
Renewal of rails (number tons laid, steel, 9,150):	
Amount charged to this account during year...\$330,735.82	
Less amount credited, being for old rails taken up during this and previous year.....	329,701.98
Balance to debit of the account, June 30, 1881.....	\$ 1,033.84
Renewal of ties (number laid, 422,559).....	135,218.87
Repairs of road-bed and track.....	878,531.87
New locomotives, charged to expenses.....	341,283.41
Fuel for locomotives.....	642,882.25
Water supply.....	70,507.05
Oil and waste.....	56,524.58
Locomotive service, salaries and wages.....	614,390.19
New passenger cars, charged to expenses.....	155,649.74
Passenger train service, salaries and wages.....	114,140.85
Dining car expenses.....	58,691.15
Passenger train supplies.....	22,804.59
Mileage passenger cars, debit balances.....	3,514.78
New freight cars, charged to repairs.....	445,732.74
Freight train service, salaries and wages.....	264,739.84
Freight train supplies.....	41,830.37
Mileage freight cars, debit balances.....	186,935.90
*Telegraph expenses.....	105,368.54
Loss and damage, freight and baggage.....	24,430.88
Loss and damage, property and cattle, including losses by fire.	47,664.46
Personal injuries.....	40,306.61
Agents and station service, salaries and wages.....	704,415.94
Station supplies.....	99,826.62
Missouri River bridge tolls.....	89,670.11

Total operating expenses..... \$ 6,106,058.13

Taxes in Iowa.....	142,374.61
Taxes in other States.....	147,441.09

Total operating expenses and taxes..... \$ 6,395,873.83

Maintenance of way.....	\$ 1,389,664.62
Motive power and cars.....	942,665.89
Conducting transportation.....	3,069,064.60
General expenses.....	964,278.72

Total..... \$ 6,395,873.83

* In this report "Telegraph Expenses" represents cost of maintenance and operating our telegraph system. Last year that account was only cost of maintenance of lines—the cost of operating being included in "Agents and Station Service."

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$ 6,395,873.88
Proportion for Iowa	\$3,806,009.49
Per mile of road operated	4,724.21
Per train mile for passenger, freight and mixed trains, miles	
7,256,477	88
Percentage of expenses to earnings	52.3
Net earnings per train mile, 2,256,477 miles	75.4

GENERAL RECAPITULATION.

Total earnings	11,868,998.81
Total receipts during the year	12,743,973.90
Total operating expenses	6,395,873.89
Net earnings—earnings above operating expenses	5,473,124.98
Total receipts above operating expenses	6,348,100.07
Percentage of net earnings to stock and debt	9.2
Percentage of net earnings to cost of road and equipment	9.9

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry	\$ 141,520.32
Bridging	90,175.00
Superstructure, including rails	77,504.94
Land, land damages, and fences	177,496.42
Passenger and freight stations, coal-sheds and water stations	55,763.52
Engine-houses, car-sheds, turn-tables and machine-shops, including machinery and tools	2,772.08
Engineering, agencies, salaries, and other expenses during construction	7,835.91
Reducing grades and ballasting track	82,059.89
Construction of branch roads	625,013.46
Double track extension	255,781.78

Total for construction..... \$ 1,515,923.32

Locomotives, 14; parlor, sleeping, and dining cars, 2; passenger, mail, and baggage cars, 4; freight and other cars, 844	613,632.12
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Total for equipment 613,632.12

Total expenditures charged to property accounts \$ 2,129,555.44

SURPLUS.

Surplus at the close of year	\$ 2,139,077.11
The amount surplus in hands of treasurer and assistant treasurer	9,521.67
Amount absorbed in construction and equipment	2,129,555.44

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$ 55,468,604.21
Other permanent investments.....	3,045,090.68
Bonds of C., R. I. & P. R. R. Company.....	2,500,000.00
Cash items.....	693,343.91
Cash.....	64,651.86
Materials and supplies.....	219,228.25
<i>Total assets</i>	\$ 61,990,853.16

LIABILITIES.

Capital stock.....	\$ 41,990,000.00
Funded debt.....	14,500,000.00
Unfunded debt (<i>as follows</i>):	
Balance due other roads, etc.....	7,852.14
Addition and improvement, etc.....	2,285,000.00
Profit and loss balance (if surplus).....	238,201.02
<i>Total liabilities</i>	\$ 61,990,853.16

PRESENT AND CONTINGENT LIABILITIES NOT INCLUDED IN THE BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road (specifying same).....	2,750,000.00
Keokuk & Des Moines bonds, payment of interest at 5 per cent guaranteed.	

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	1,889,902
Freight train mileage.....	3,366,575
Switching train mileage.....	1,546,583
Other train mileage.....	707,180
<i>Total train mileage</i>	9,510,240
Number of special ticket passengers.....	648,151
Number of local passengers.....	1,442,764
Number of through passengers.....	101,588
<i>Total number of passengers</i>	2,192,503
Local passenger mileage (local passengers carried one mile)... ..	63,257,816
Through passenger mileage (through passengers carried one mile).....	33,474,299
Number tons of local freight carried.....	1,943,711
Number tons through freight carried.....	1,466,310
Total number tons freight carried.....	3,410,021
Local freight mileage (tons local freight carried one mile)....	388,243,307
Through freight mileage (tons through freight carried one mile).....	381,258,153
Average weight of passenger trains (exclusive of passengers), tons.....	100
Average number of cars in passenger trains.....	6
Number of miles run by loaded freight cars east.....	38,977,390
Number of miles run by loaded freight cars west.....	37,944,922

Number of miles run by empty freight cars east.....	8,989,570
Number of miles run by empty freight cars west.....	10,603,759
Percentage of empty freight cars hauled east.....	19
Percentage of empty freight cars hauled west.....	22
Average weight of freight trains (exclusive of freight), tons... ..	220
Average number of cars in freight train.....	21
Average number of persons employed.....	5
Miles run by passenger, mail and baggage cars east.....	4,907,283
Miles run by passenger, mail and baggage cars west.....	4,919,234
Miles run by freight cars east.....	47,966,961
Miles run by freight cars west.....	48,548,681
Mileage local passengers.....	63,257,816
Mileage through passengers.....	33,474,299
Mileage local freight east.....	125,887,082
Mileage local freight west.....	252,361,725
Mileage through freight east.....	198,754,891
Mileage through freight west.....	132,503,262
Rate of speed of passenger and express trains, including stops, miles.....	22 to 25
Rate of speed of freight trains, including stops, miles.....	10 to 15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	956,380	28.1
Flour.....	24,094	.7
Provisions (beef, pork, lard, etc.).....	83,346	2.5
Animals.....	324,996	9.5
Other agricultural products.....	26,933	1.1
Lumber and forest products.....	445,248	13.1
Coal.....	492,754	14.5
Plaster.....	31,339	.9
Salt.....	31,901	.9
Railroad iron—iron and steel rails.....	152,616	4.5
Oil.....	18,701	.5
Stone and brick.....	137,597	4.0
Manufactures—articles shipped from point of production.....	32,105	.7
Merchandise, and other articles not enumerated above.....	648,010	19.0
Total tons carried.....	1,410,021	100

DESCRIPTION OF ROAD.

Length of main line of road from Chicago to Council Bluffs, miles.....	500.25
Length of main line of road in Iowa.....	318
Length of main line of road in Illinois.....	182.25
Length of double track on main line.....	102
Same in Iowa.....	8
Branches owned by company:	
South Englewood to Chicago.....	7.51
Wilton to Knoxville.....	123.18
Washington to Leavenworth.....	272.38
Atlantic to Audubon.....	24.54
Des Moines to Winterset and Indianola.....	48.24
Avoca to Harlan.....	11.84
Newton to Monroe.....	17
Atlantic to Griswold.....	14.71
Mt. Zion to Keosauqua.....	4.50
Menlo to Guthrie Center.....	14.58
Avoca to Carson.....	17.61
Edgerton Junction to Winthrop.....	29.08
Total length of branches owned by company.....	590.17

Total length of branches owned by company in Iowa.....	410.58
Total length of branches owned by company in Illinois	7.51
Total length of branches owned by company in Missouri.....	170.08
Total length of branches owned by company in Kansas.....	2
Total length of road belonging to this company	1,060.42
Aggregate length of sidings and other tracks not above enumerated.....	230
Same in Iowa.....	120.87
Aggregate length of track, computed as single track.....	1,422.42
Same in Iowa.....	857.45
Total length of steel rails in tracks, including leased lines....	833.75
Total length of iron rails in tracks, including leased lines ...	851.90
Weights per yard, steel 60 pounds.	
Weights per yard, iron 56 pounds.	
Gauge of track.....	4 ft. 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Peoria & Bureau Valley Railroad, length.....	46.72
Keokuk & Des Moines Railroad, length.....	162.20
Branch of Hannibal & St. Joseph Railroad, from Cameron to Kansas City.....	54.31
Total length of above roads.....	263.23
Total length of above roads in Iowa.....	162.20
Total length of above roads in Illinois	46.72
Total length of above roads in Missouri.....	54.31
Total miles of road operated by this company	1,353.85
Total miles of road operated by this company in Iowa	890.78
Number of stations in Iowa on all roads operated by this company.....	139
Number of telegraph offices in same.....	126
Number of stations on all roads owned by this company.....	183
Same in Iowa.....	110

EMPLOYES.

Number of persons regularly employed on all roads operated by company.....	7,828
Same in Iowa.....	4,896

EQUIPMENT.

	LEASED.	OWNED.	TOTAL.
Number of locomotives.....	18	272	290
Number of passenger cars.....	11	91	102
Number of baggage, mail, and express cars.....	6	35	41
* Number of parlor or sleeping cars.....	2	15	17
Number of dining cars.....		6	6
Number of freight cars (basis of 8 wheels).....	447	6,845	7,292
Number of other cars.....	84	515	599
Maximum weight of locomotives in working order, pounds..			80,500
Average weight of locomotives in working order.....			60,000
Maximum weight of tenders full of fuel and water			50,000
Average weight of tenders full of fuel and water.....			44,000
Maximum weight of passenger cars.....			46,000
Average weight of passenger cars.....			40,500
Number of mail, express and baggage cars.....			41
Number of 8-wheel box freight cars			4,233
Number of 8-wheel platform cars.....			1,612
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender..			43 ft. 2 in.

* This company owns one-half interest in these.

	TOTAL.
Total length of heaviest engine and tender over all.....	54 ft. 6 in.
Number of locomotives equipped with train-brake.....	51
Kind of brake, automatic air brake.	
Number of cars equipped with train-brake.....	154
Kind of brake, automatic air brake.	
Number of passenger cars with Miller platform and buffer...	105
Part of road first opened for operation during the past year:	
Menlo to Guthrie Center, August 1, 1880.	
Lewis to Griswold, September 13, 1880.	
Avoca to Carson, October 1, 1880.	
Mt. Zion to Keosauqua, October 1, 1880.	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

United States Express Company do the usual express business, loading and unloading their own freight in the cars furnished by the railway company, and paying a rate equal to double first-class freight rates.

TRANSPORTATION COMPANIES.

Cars of all "color lines" (so called) are run on this road, but have no preference in speed or rates over freight in this company's cars. No contracts.

SLEEPING CARS.

Sleeping cars are run by Pullman Palace Car Company; rates \$2 per double berth.

Dining cars are run by railway company; rates 75 cents per meal.

The Pullman Car Company have purchased half interest in the sleeping cars formerly owned by this company, and the net earnings after paying current expenses are divided equally between railway and Pullman companies.

U. S. MAIL.

Compensation paid us by the U. S. Government:

Rates vary on different routes for transporting the mails, and are based on weight of mail carried. Weights are taken by post-office agent. Total compensation last year \$188,913.96. No contract.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants.....	550,193.51
State the number of acres yet to inure to your company from Congressional grants. Uncertain, but small.	
State the average price at which these lands are offered for sale by the company, about.....	\$ 8.50
State the average price at which these lands have been sold or contracted by the company, about	8.00
State the number of acres sold	450,358.85
State the amount received from sales.....	3,704,910.41
State the amount received from forfeited contracts (including interest on deferred payments received by the company).	11,854.84
State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, including interest....	2,727,645.65

LOCAL AID IN BUILDING ROAD.

State what local aid has been received in the construction of your road, including taxes voted by townships, swamp lands, etc.:	
Harlan branch.....	\$ 434.95
Keosauqua branch.....	10,824.10
Guthrie branch.....	15,000.00
	<hr/>
	\$ 26,259.05

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT DAVENPORT, IOWA,
FOR YEAR ENDING, JUNE 30, 1881.

East-bound, number of tons.....	1,037,446
West-bound, number of tons.....	904,857
	<hr/>
Total tons.....	\$ 1,942,303

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction.....</i>	<i>\$ 49,432,092.39</i>
Average cost of construction per mile of road (not including sidings) 1,090.42 miles.....	45,383.07
Proportion of cost of construction for Iowa.....	33,119,501.90

COST OF EQUIPMENT.

<i>Total for equipment.....</i>	<i>\$ 6,702,283.45</i>
Average cost of equipment <i>per mile of road operated by company in the State.....</i>	<i>4,950.53</i>
Proportion of cost of equipment for Iowa.....	4,490,529.91

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 56,134,375.84
Average cost of same per mile.....	51,479.59
Proportion of same for Iowa.....	37,610,031.81

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Atlantic and Southern Branch.....	Three truss.....	All wood.....	342 feet.....	During year ending June 30, 1881.
	Thirty-six pile.....	All wood.....	3,301 feet.....	
	Four trestle.....	All wood.....	440 feet.....	
Menlo to Guthrie Center Branch.....	Four truss.....	All wood.....	810 feet.....	
	Thirty-four pile.....	All wood.....	1,575 feet.....	
	Eight trestle.....	All wood.....	1,400 feet.....	
Avoca and Carson Branch.....	Two truss.....	All wood.....	172 feet.....	
	Forty-seven pile.....	All wood.....	2,052 feet.....	
	Four trestle.....	All wood.....	320 feet.....	
Davenport and Muscatine Branch.....	Fifteen truss.....	All wood.....	1,171 feet.....	
	Fifty-six pile.....	All wood.....	2,990 feet.....	
	Thirty three trestle.....	All wood.....	1,776 feet.....	

	NO.	LENGTH.
Number of pile and trestle bridges and length in Iowa.....	1,883	118,335 ft.
Number of spans of bridges, of 100 feet and upward.....	93	
Number of iron bridges, aggregate length.....	25	4,466 ft.
Number of combination bridges, aggregate length.....	8	2,760 ft.
Number of wooden bridges, aggregate length.....	143	12,427 ft.
Number of stone arch culverts and viaducts.....	1,056	
Number of crossings of highways at grade.....	883	
Number of crossings of highways over railroad.....	20	
Number of crossings of highways under railroad.....	40	
Number of highway bridges 18 feet above track.....	20	
Number of crossings at which gates or flagmen are maintained.....	14	
Number of railroad crossings at grade.....	12	
Number of railroad crossings over other railroads (specifying each).....	2	
Burlington, Cedar Rapids & Northern Railroad at Iowa City.		
Davenport & Northwestern Railroad at Davenport.		
Number of railroad crossings under other railroads (specifying each).....	1	
Central Iowa Railroad at Oskaloosa.		

RATES OF FARE, ETC:

Average rate of fare per mile for passengers on roads operated by this company, cents.....	2.80
Average rate of fare per mile <i>received</i> from passengers to and from other roads.....	2.28
Average rate of fare per mile for special ticket passengers...	1.40
Average rate of fare per mile <i>received</i> from <i>all</i> passengers..	2.62
Average rate of local freight per ton per mile on roads operated by this company.....	1.34
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads.....	1.12
Average rate per ton per mile received for all freight carried.	1.22
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa (this should not include fuel or any material for the use of the road).....	14

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 50,000,000.00
Capital stock authorized by vote of company.....	41,960,000.00
Capital stock issued, number of shares 419,600; amount paid in	41,960,000.00
Total amount paid in as per books of the company.....	41,960,000.00
Total number of stockholders.....	1,932
Number of stockholders in Iowa.....	22
Amount of stock held in Iowa.....	\$188,700.00
Stock per mile.....	38,480.49

DEBT.

Funded debt, as follows:

First mortgage bonds, due 1917; rate of interest, six per cent. \$	12,500,000.00
Interest paid on same during the year.....	\$ 599,900.00
Chicago & Southwestern bonds, due 1899; rate of interest, seven per cent.	5,000,000.00
Interest paid on same during year.....	\$ 350,700.00
Total amount of funded debt..	17,500,000.00
<i>Total debt liabilities</i>	17,500,000.00

Debt per mile.....	16,408.59
Stock and debt per mile.....	54,889.08

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1880.					
July	15 F. Seigmiller	Employee	Centerville	Left leg broken.	Coupling cars; beyond his control.
July	30 F. Hitt	Citizen	Davenport	Loss of left arm	Asleep on track; drunk; his own fault.
August	2 F. Bormick	Employee	Atlantic	Death	Coupling cars in disobedience to orders; his own fault.
August	2 George Robinson	Citizen	Council Bluffs	Loss of right hand	Asleep on engine; his own fault.
August	6 A. Belster	Citizen	Davenport	Death	Asleep on track; his own fault.
September	14 C. Van Buren	Employee	Alnsworth	Death	Fell from train; beyond his control.
September	17 John Riley	Citizen	Muscatine	Death	Lying on track; drunk; his own fault.
October	4 John Whimpe	Citizen	Leighton	Death	Lying on track; his own fault.
October	5 James Swain	Citizen	Downey	Death	Playing around train, trying to steal a ride; his fault.
October	5 J. Keelly	Employee	Keota	Spine paralyzed.	Fell off hand car; beyond his control.
October	23 W. M. Baker	Employee	Council Bluffs	Death	Coupling cars; beyond his control.
November	16 J. Howser	Employee	Fairfield	Both ankles broken.	Fell from bridge; beyond his control.
November	21 W. O'Neill	Employee	Wilcox	Death	Getting on engine; his own fault.
December	2 J. L. Robinson	Employee	Van Meter	Loss of left leg	Coupling cars; beyond his control.
1881.					
January	20 A. Shugert	Employee	Marengo	Loss of left leg	Fell from train; beyond his control.
January	21 James Jordan	Employee	Brooklyn	Loss of right leg	Fell from train; beyond his control.
January	22 F. Meyer	Citizen	Newton	Death	Walking on track; his own fault.
February	8 D. Desmond	Employee	Avoca	Death	Walking on track; his own fault.
February	8 James Crain	Citizen	Des Moines	Death	Walking on track; his own fault.
February	16 J. H. Carmichael	Employee	Des Moines	Death	Getting off engine; beyond his control.
February	16 T. H. Brown	Employee	Della	Death	Knocked off engine; beyond his control.
February	22 Ina Incece	Indian - citizen	Homesead	Death	Asleep on track; his own fault.
February	28 H. Cummings	Employee	Walcott	Death	Stepping on track; his own fault.
March	9 F. Graves	Citizen	Eldon	Death	-stealing a ride; his own fault.
March	21 J. F. Jeffers	Citizen	Des Moines	Death	Running on track; his own fault.
March	30 F. Bakestraw	Employee	Walnut	Death	Train collision; beyond his control.
March	30 H. Johnson	Employee	Walnut	Death	Train collision; beyond his control.
March	30 — McCullom	Employee	Walnut	Leg fractured.	Train collision; beyond his control.
April	14 J. S. Talmadge	Citizen	Des Moines	Death	Lying on track; his own fault.
April	17 T. Thompson	Employee	Des Moines	Death	Fell from car; beyond his control.
April	27 F. Roberts	Employee	Snart	Death	Fell from car; beyond his control.
May	28 Nancy Murphy	Passenger	Dexter	Death	Fell from car; beyond his control.
May	24 C. McFie	Employee	Bo-nerville	Right arm broken.	Fell from car; beyond his control.
June	14 J. McIntony	Citizen	Midway	Death	Walking on track; drunk; his own fault.
June	15 J. Realy	Citizen	Brooklyn	Right leg broken	Walking on car; his own fault.
June	15 J. Realy	Citizen	Brounville	Death	Walking on track; his own fault.
June	27 E. Riley	Employee	Council Bluffs	Death	Coupling cars; beyond his control.

RECAPITULATION OF ACCIDENTS.

Killed—Passengers—from misconduct or want of caution	1
Employees—from causes beyond their control.....	3
misconduct or want of caution.....	10
Others—stealing rides	2
trespassing on track, etc.....	10
<i>Total killed</i>	26
Injured—Employees—from causes beyond their control.....	1
misconduct or want of caution	7
Others—stealing rides.....	2
trespassing on track, etc.....	1
<i>Total injured</i>	11

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Hugh Riddle, Chicago.

Vice-Presidents—{ David Dows, New York.
R. R. Cable, Chicago.

Secretary and Treasurer—F. H. Tows, New York.

Local Treasurer—W. G. Purdy, Chicago.

General Manager—R. R. Cable, Chicago.

General Superintendent—A. Kimball, Davenport, Iowa.

Freight and Traffic Manager—J. T. Sandford, Chicago.

Division Superintendents—{ R. H. Chamberlin, Chicago.
H. F. Royce, Des Moines, Iowa.
Geo. F. Walker, Trenton, Missouri.
John Givin, Keokuk, Iowa.

Division Engineers—{ H. A. Parker, Chicago.
Benj. B. Brayton, Davenport, Iowa.

Superintendent of Telegraph—A. R. Swift, Chicago.

Auditor—C. F. Gilson, Chicago.

General Ticket and Passenger Agent—E. St. John, Chicago.

General Freight Agent—W. M. Sage, Chicago.

General Solicitor—T. F. Withrow, Chicago.

NAMES OF DIRECTORS, WITH RESIDENCE.

David Dows, New York.

Francis H. Tows, New York.

A. G. Dulman, New York.

Jas. R. Cowing, New York.

Sidney Dillon, New York.

Jay Gould, New York.

R. P. Flower, New York.

Benj. Brewster, New York.

W. L. Scott, Erie, Pennsylvania.

Hugh Riddle, Chicago.

H. H. Porter, Chicago.

R. R. Cable, Rock Island.

George G. Wright, Des Moines, Iowa.

General offices at Chicago.

Date of annual meeting of stockholders, first Wednesday in June each year.

Fiscal year of the company closes March 31st.

STATE OF ILLINOIS, }
COUNTY OF COOK. }

Hugh Riddle, President, and W. G. Purdy, Local Treasurer, of the Chicago, Rock Island & Pacific Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1881, to the best of their knowledge and belief.

(Signed)

HUGH RIDDLE,
President.
W. G. PURDY,
Local Treasurer.

Subscribed and sworn to before me, this 21st day of September, A. D. 1881.

[L. S.]

JAMES C. HUTCHINS,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 23d day of September, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA

RAILWAY COMPANY,

FOR THE MONTH ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE MONTH.

Total income	\$	404,561.69
Total expenses (including taxes).....		<u>274,930.14</u>
Net income.....	\$	129,631.55
Rentals (specifying amount to each company):		
Illinois Central	\$	1,000.00
St. Paul, Minneapolis & Manitoba.....		<u>1,350.00</u>
		2,350.00
Interest accrued during month.....		74,573.83
Interest paid during month		125,640.00
Interest on funded debt.....		74,021.33
Interest paid on funded debt.....		125,640.00
Interest on other debt.....		552.50
Interest paid on other debt.....		552.50
Balance for the month, profit.....		52,707.72
Balance at commencement of month.....		152,663.85
Add entries made in profit and loss account during the year not included in the above statement.....		2,466.39
Interest falling due during month not paid		11,718.00
Balance June 30, 1881, deficit		<u>97,489.74</u>

ANALYSIS OF EARNINGS.

From local passengers.....	\$	68,832.52
From through passengers.....		40,576.83
From express and extra baggage.....		4,764.74
From mails.....		6,388.67
From other sources, passenger department.....		<u>225.00</u>
Total earnings from passenger department.....	\$	<u><u>120,687.67</u></u>

From local freight.....	\$	160,928.94
From through freight.....		122,314.58
From other sources, freight department.....		630.41
<i>Total earnings from freight department.....</i>	<i>\$</i>	<i>283,873.76</i>
<i>Total transportation earnings.....</i>	<i>\$</i>	<i>404,561.69</i>
Income from all sources, specifying same:		
Elevators	\$	2,466.39
<i>Total income from all sources.....</i>	<i>\$</i>	<i>407,028.08</i>
Proportion for Iowa.....	\$	28,841.53
Earnings per mile of road operated.....		423.68
Receipts from passenger trains per train mile run (64,210 miles)		1.88
Receipts from freight trains per train mile run (307,233 miles).....		1.37

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$	10,443.66
Insurance.....		517.38
Stationery and printing.....		1,121.08
Outside agencies and advertising.....		496.88
Contingencies and miscellaneous.....		3,338.85
New York office expenses.....		497.38
Repairs of bridges (including culverts and cattle-guards)....		9,413.42
Repairs of buildings.....		709.44
Repairs of tools and machinery.....		2,826.34
Rents		333.03
Repairs of fences, road-crossings, and signs.....		740.49
Renewal of rails.....		19,956.32
Renewal of ties.....		13,567.25
Repairs of road-bed and track.....		52,512.57
Repairs of locomotives.....		10,572.59
Fuel for locomotives		35,805.45
Oil and waste.....		2,037.65
Locomotive service, salaries and wages		19,356.39
Repairs of passenger cars.....		5,441.66
Passenger and freight train service, salaries and wages.....		14,158.80
Passenger train supplies		1,041.44
Repairs of freight cars.....		20,710.49
Mileage freight cars, debit balances		2,810.56
Expenses Missouri River transfer.....		1,887.49
Loss and damage, freight and baggage.....		284.64
Loss and damage, property and cattle, including losses by fire.		2,268.27
Personal injuries.....		525.23
Agents and station service, salaries and wages.....		24,962.55
Station supplies.....		2,849.29
<i>Total operating expenses.....</i>	<i>\$</i>	<i>261,196.57</i>
Taxes in Iowa.....		994.50
Taxes in other States		12,739.07
<i>Total operating expenses and taxes.....</i>	<i>\$</i>	<i>274,930.14</i>
Maintenance of way	\$	96,899.49
Maintenance of motive power and cars.....		36,724.24
Conducting transportation.....		106,120.77
General expenses		35,185.64
<i>Total.....</i>	<i>\$</i>	<i>274,930.14</i>

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$	274,980.14
Proportion for Iowa.....	\$	28,414.82
Per mile of road operated.....		287.92
Per train mile for passenger, freight and mixed trains (miles 271,443).....		1.01
Percentage of expenses to earnings.....		67.96
Net earnings per train mile (271,443 miles) cents.....		48

GENERAL RECAPITULATION.

Total earnings.....	\$	404,561.69
Total operating expenses and taxes.....		274,980.14
Net earnings—earnings above operating expenses and taxes.....		<u>129,631.55</u>
Percentage of net earnings to stock and debt.....		33
Percentage of net earnings to cost of road and equipment....		37

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$	35,109,978.29
Other permanent investments (<i>as follows</i>):		
Land grant balance.....	\$	227,875.99
Stock of Union Depot Co., St. Paul.....		49,700.00
Stock of C., St. P., M. & O. R'y Co.....		282,171.65
Stock of H. & R. F. R'y Co.....		121,500.00
Bonds of St. P., S. T. F. R. R. for St. Paul depot goods.....		31,573.50
Bonds of C., St. P. & M. R'y Co.....		1,373,707.23
Bonds of C., St. P., M. & O. R'y Co.....		<u>174,375.00</u>
		2,760,903.37
Cash items (<i>as follows</i>):		
Cash.....	\$	1,437,892.46
Bills receivable.....		290,895.58
Due from agents and companies.....		<u>444,563.12</u>
		2,179,351.16
Other assets (<i>as follows</i>):		
Materials and supplies.....		526,622.35
Profit and loss balance (if deficit).....		<u>97,489.74</u>
Total assets.....	\$	<u>40,674,344.91</u>

LIABILITIES.

Capital stock.....	\$	23,426,666.67
Funded debt.....		16,156,175.00
Unfunded debt (<i>as follows</i>):		
Interest unpaid.....	\$	231,076.58
Dividends unpaid.....		932.75
Notes payable.....		344,637.58
Vouchers and accounts.....		<u>514,856.33</u>
		1,091,503.24
Total liabilities.....	\$	<u>40,674,344.91</u>

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	64,210
Freight train mileage.....	157,955
Switching train mileage.....	49,378
Other train mileage.....	77,070
<i>Total train mileage.....</i>	<i>348,513</i>
Number of local passengers.....	50,805
Number of through passengers.....	8,886
<i>Total number of passengers.....</i>	<i>59,491</i>
Local passenger mileage (local passengers carried one mile) ..	2,520,414
Through passenger mileage (through passengers carried one mile)	1,589,939
Number tons of local freight carried in Iowa	5,919
Number tons of local freight carried east in Iowa	517
Number tons of local freight carried west in Iowa.....	4,402
Number tons through freight carried in Iowa	3,777
Number tons through freight carried east in Iowa	2,405
Number tons through freight carried west in Iowa.....	1,372
Total number tons freight carried.....	135,048
Local freight mileage (tons local freight carried one mile) ...	13,984,092
Through freight mileage (tons through freight carried one mile).....	10,090,296
Average number of cars in passenger-trains	5.27
Number of miles run by loaded freight cars east.....	630,387
Number of miles run by caboose cars	55,264
Number of miles run by loaded freight cars west	1,130,610
Number of miles run by caboose cars west.....	55,264
Number of miles run by empty freight cars east.....	532,832
Number of miles run by empty freight cars west	77,112
Percentage of empty freight cars hauled east	87.36
Percentage of empty freight cars hauled west...	12.64
Average number of cars in freight train	15.71
Average number of persons employed	3,648
Miles run by passenger, mail and baggage cars east.....	169,228
Miles run by passenger, mail and baggage cars west.....	169,228
Miles run by freight cars east.....	1,218,463
Miles run by freight cars west.....	1,262,986
Mileage local passengers (east)	1,246,873
Mileage local passengers (west).....	1,270,541
Mileage through passengers (east).....	279,034
Mileage through passengers (west)	1,310,905
Mileage local freight (east)	3,582,725
Mileage local freight (west)	10,401,367
Mileage through freight (east).....	6,424,491
Mileage through freight (west)	3,665,805
Rate of speed of passenger and express trains, including stops, about (miles).....	21
Rate of speed of freight trains, including stops, about (miles)	11

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	19,635	14.54
Flour.....	10,723	7.94
Provisions (beef, pork, lard, etc.)	756	.56
Animals.....	1,810	1.84
Other agricultural products.....	8,130	6.02
Lumber and forest products	42,351	31.86
Coal.....	2,471	1.83
Plaster.....	257	.19
Salt.....	513	.38
Railroad iron—iron and steel rails	7,063	5.23
Other iron and castings	270	.20
Oil.....	257	.19
Stone and brick....	1,837	1.86
Merchandise, and other articles not enumerated above	38,975	28.86
<i>Total tons carried</i>	<i>135,048</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Elroy to Omaha	591.87
Length of main line of road from No. Wis. Junction to end of track.....	120.00
Length of main line of road in Iowa	81.25
Length of main line of road in Wisconsin	297.70
Length of main line of road in Minnesota	207.42
Length of main line of road in Nebraska	125.50
Length of line with track laid, if road is not completed, Neillsville Branch	14.00
Branches owned by company:	
Stillwater Junction to Stillwater, length	3.80
Merrillan to Neillsville, length.....	14.00
Stillwater to Lake St. Croix <i>via</i> So. Stillwater, length	4.39
Hudson to River Falls, length.....	12.00
Eau Claire to Lumber Mills, length	2.74
Menomonee Junction to Menomonee, length	3.01
Lake Crystal to Elmore, length.....	44.00
Herron Lake to Woodstock, length.....	44.00
Sioux Falls Junction to Hartford, length.....	73.00
Luverne to Doon, length.....	28.00
Coburn Junction to Ponca, length.....	15.82
Missouri River Transfer Tracks, length.....	2.25
Total length of branches owned by company.....	247.01
Total length of branches owned by company in Iowa	17.44
Total length of branches owned by company in Minnesota ...	149.28
Total length of branches owned by company in Wisconsin ..	31.75
Total length of branches owned by company in Nebraska	18.07
Total length of branches owned by company in Dakota Territory.....	30.47
Total length of road belonging to this company.....	934.88
Aggregate length of sidings and other tracks not above enumerated.....	53.80
Same in Iowa.....	5.37
Aggregate length of track, computed as single track	988.68
Same in Iowa.....	80.06
Total length of steel rails in tracks in Iowa.....	16.42
Total length of iron rails in tracks in Iowa	63.64
Weights per yard, steel, 50 pounds.	
Weights per yard, iron, 50 pounds.	
Gauge of track.....	4 feet 8½ in.

**ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.**

Name, description, and length of each:

St. Paul, Minneapolis & Manitoba, St. Paul to Minneapolis, length	10.00
Illinois Central, Lemars to Sioux City, length	24.00
Total length of above roads	34.00
Total length of above roads in Iowa	24.00
Total length of above roads in Minnesota	10.00
Total miles of road operated by this company	95.488
Total miles of road operated by this company in Iowa	96.69
Number of stations in Iowa on all roads operated by this company	12
Number of telegraph offices in same	9
Number of stations on all roads owned by this company	164
Same in Iowa	10

EMPLOYES—APPROXIMATE.

Number of persons regularly employed on all roads operated by company	3,648
Same in Iowa	295

EQUIPMENT.

Number of locomotives	111
Number of passenger cars	45
Number of baggage, mail, and express cars	27
Number of parlor or sleeping cars	4
Number of freight cars (basis of 8 wheels)	3,223
Number of other cars	59
Maximum weight of locomotives in working order, pounds	84,000
Average weight of locomotives in working order	82,500
Total length of heaviest engine and tender over all, feet	50
Number of locomotives equipped with train-brake	27
Kind of brake, Westinghouse air brake.	
Number of passenger cars equipped with train-brake. All.	
Kind of brake, Westinghouse air brake.	
Number of passenger cars with Miller platform and buffer. All.	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The American Express Company transacts the business, delivering it into and receiving it from the cars, paying one and one half first-class rates and transporting this company's money and other valuable packages free of charge.

TRANSPORTATION COMPANIES.

The cars of all transportation companies run over this road, this company paying the usual mileage for same. No preference given to the cars or freight of any company.

No cars rented by this company except in the regular interchange of business.

SLEEPING CARS.

On main line west of St. Paul sleeping cars, owned by the company, have been run on through passenger trains, a charge of \$1.50 or \$2.00 per double berth being made, according to distance, in addition to the regular fare. On the Eastern Division the cars of the Pullman Company are run, for which this company pays three cents per mile for use and ordinary repairs. About \$1 per double berth is charged by the Pullman Company for service on this line, which is in addition to the regular first-class passenger fare.

U. S. MAIL.

The compensation paid us by the U. S. government for the transportation of its mails is \$71.82 per mile per annum on main line in Iowa, on terms of service prescribed by the U. S. Post-office Department.

TONNAGE CROSSING THE MISSOURI RIVER AT SIOUX CITY, IOWA, FOR THE MONTH ENDING, JUNE 30, 1881.

East-bound, number of tons.....	1,732
West-bound, number of tons.....	8,357
Total.....	10,081

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction and equipment.</i>	<i>\$ 35,109,978.29</i>
Average cost of construction and equipment per mile of road (not including sidings) 934.88 miles.....	37,555.60
Proportion of cost for Iowa on basis of miles.....	2,805,027.76

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 35,109,978.29
Average cost of same per mile.....	37,555.60
Proportion of same for Iowa.....	2,805,027.76

Number of railroad crossings over other railroads:
St. Paul & Duluth, near St. Paul.

RATES OF FARE, ETC.

Average rate of fare per mile for local passengers on roads operated by this company, cents.....	2.7310
Average rate of fare per mile received from through passen- gers to and from other roads.....	2.5521
Average rate of fare per mile received from all passengers...	2.6618
Average rate of local freight per ton per mile on roads oper- ated by this company.....	1.1508
Average rate of freight per ton per mile received from freight to and from other roads.....	1.2122
Average rate per ton per mile received for all freight carried.	1.1765

CAPITAL STOCK.

Capital stock authorized by articles of association.....\$ 50,000,000.00
 Capital stock issued, number of shares 234,266.66

Total amount paid in as per books of the company... \$ 23,426,666.67

Total number of stockholders 769

DEBT.

Funded debt (*as follows*):

Land grant income bonds due May 1, 1898, rate of interest six per cent.....	\$ 155,000.00
First mortgage bonds C., St. P. & M. Railway, due May 1, 1898, rate of interest six per cent.....	3,000,000.00
Interest paid on same during month.....	\$ 3,990.00
No. Wis. Railway bonds due January 1, 1930, rate of interest six per cent.....	800,000.00
H. & R. F. Railway bonds due July 1, 1908, rate of interest six per cent.....	125,000.00
St. P. & S. C. R. R. bonds due April 1, 1919, rate of interest six per cent.....	6,045,000.00
Interest paid on same during month.....	\$ 1,590.00
St. P., S. & T. F. R. R. bonds due January 1, 1908, rate of interest seven per cent.....	334,800.00
C., St. P., M. & O. Railway bonds due June 1, 1930, rate of interest six per cent.....	5,666,375.00
Interest paid on same during month.....	\$ 120,060.00
St. Paul depot ground bonds due October 1, 1903, rate of interest ten per cent.....	30,000.00
Unfunded indebtedness.....	1,091,508.24
Interest paid on same during month.....	\$ 552.50

Total amount of funded debt..... 16,156,175.00

Amount of unfunded debt 1,091,508.24

Total amount of debt liabilities..... \$ 17,247,673.24

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE MONTH ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

June 18, 1881, P. S. Oleson, laborer, fell between two cars and broke both bones of the left arm, had a bad flesh wound on right arm and his body was badly bruised, resulting in death; lack of caution.

June 23, 1881, Thomas M. Glenn, captain transfer steamer Sioux City, was pushing a car and was caught by a car coming up behind and crushed, receiving internal injuries causing hemorrhage resulting in death; lack of caution on his part.

RECAPITULATION OF ACCIDENTS.

Killed—Employees—from misconduct or want of caution..... 2

Total killed..... 2

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—H. H. Porter, Chicago, Illinois.
First Vice-President—Hon. Philetus Sawyer, Oshkosh, Wisconsin.
Second Vice-President—R. P. Flower, New York.
Secretary—C. W. Porter, Hudson, Wisconsin.
Treasurer—R. P. Flower, New York.
Assistant President—E. W. Winter, St. Paul, Minnesota.
General Superintendent—C. F. Hatch, St. Paul, Minnesota.
Division Superintendents. {
 H. Spencer, St. Paul, Minnesota.
 J. F. Lincoln, St. Paul, Minnesota.
 T. P. Gere, Sioux City, Iowa.
 Geo. V. Morford, Omaha, Nebraska.
Chief Engineer—C. W. Johnson, St. Paul, Minnesota.
Superintendent of Telegraph—H. C. Hope, St. Paul, Minnesota.
Auditor—C. D. W. Young, St. Paul, Minnesota.
General Traffic Manager—F. B. Clarke, St. Paul, Minnesota.
Attorney, general and local—John C. Spooner, St. Paul, Minnesota.

NAMES OF DIRECTORS, WITH RESIDENCE.

H. H. Porter, Chicago, Illinois.
 R. P. Flower, New York.
 David Dows, New York.
 H. R. Bishop, New York.
 Benjamin Brewster, New York.
 Augustus Kountze, New York.
 J. M. Fiske, New York.
 George I. Seney, New York.
 Philetus Sawyer, Oshkosh, Wisconsin.
 John Comstock, Hudson, Wisconsin.
 R. R. Cable, Rock Island, Illinois.
 E. F. Drake, St. Paul, Minnesota.
 A. H. Wilder, St. Paul, Minnesota.

General office at St. Paul, Minnesota.

Date of annual meeting of stockholders, first Saturday after first Thursday in June.

Fiscal year of the company, calendar year.

STATE OF MINNESOTA, }
 COUNTY OF RAMSEY. }

Chas. F. Hatch, General Superintendent, and C. D. W. Young, Auditor, of the Chicago, St. Paul, Minneapolis & Omaha Railway Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of their knowledge and belief.

(Signed) CHAS. F. HATCH.
 [L. S. OF R. R.] C. D. W. YOUNG.

Subscribed and sworn to before me, this 30th day of September, A. D. 1881.

GEO. A. HAMILTON,
Notary Public.

[L. s.]

Received and filed in the office of the Commissioners of Railroads, this 3d day of October, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

ST. PAUL & SIOUX CITY RAILROAD COMPANY,

FOR THE ELEVEN MONTHS ENDING MAY 31, 1881.*

GENERAL EXHIBIT FOR THE YEAR.

Total income (earnings).....	\$	1,330,292.36
Total expense (including taxes).....		1,109,285.11
Net income.....		221,007.25
Rentals (specifying amount to each company):		
Illinois Central.....	\$	11,000.00
St. Paul, Minnesota & Manitoba Railroad.....		3,850.00
		14,850.00
Interest accrued during year.....		357,733.59
Interest paid during year.....		392,378.18
Interest on funded debt.....	\$	327,121.16
Interest paid on funded debt.....		361,765.75
Interest on other debt.....		30,612.43
Balance for the year, deficit.....		151,576.34
Balance at commencement of year, deficit.....		104,326.00
	\$	255,902.34
Add or deduct entries made in profit and loss account during the year not included in the above statement (credit entries).....		141,501.14
Bond interest falling due during year not paid....	\$	5,251.25
Balance May 31, 1871 (deficit).....	\$	114,401.20

ANALYSIS OF EARNINGS.

From local passengers.....	\$	208,268.35
From through passengers.....		65,636.05
From express and extra baggage.....		19,993.06
From mails.....		27,534.17
From other sources, passenger department.....		1,100.00
Total earnings from passenger department.....	\$	322,531.63

*On June 1, 1881, the St. Paul and Sioux City Railroad was consolidated with and became a part of the Chicago, St. Paul, Minneapolis & Omaha Railway; this report, therefore, can be made to cover only the eleven months prior to that date, after which it became a part of the Chicago, St. Paul, Minneapolis & Omaha Railway system, and its operations are included in the operations of that company.

From local freight.....	\$ 519,908.60
From through freight	422,015.20
From other sources, freight department	3,847.53

Total earnings from freight department \$ 945,771.33

Total transportation earnings..... \$ 1,268,352.96

Rents for use of road.....	\$ 61,939.40
Income from all sources (specifying same).....	2,227.01

Total income from all sources..... \$ 1,332,597.37

Proportion for Iowa..... \$ 144,296.48

Earnings per mile of road operated..... 2,117.10

Passenger department..... \$ 512.50

Freight department..... 1,502.58

Miscellaneous..... 102.02

\$ 2,117.10

Receipts from passenger trains per train mile run (266,737 miles)..... 1.21

Receipts from freight trains per train mile run (676,446 miles)..... 1.40

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks..... \$ 76,315.13

Insurance

Stationery and printing..... 1,631.73

Outside agencies and advertising..... 11,340.45

Contingencies and miscellaneous..... 504.75

New York office expenses..... 2,798.51

Repairs of bridges (including culverts and cattle-guards)..... 2,822.65

Repairs of buildings..... 29,066.55

Repairs of tools and machinery..... 18,883.87

Rents..... 14,489.12

Repairs of fences, road-crossings, and signs

Renewals of rails..... 896.35

Renewals of ties..... 6,163.32

Repairs of road-bed and track..... 110,769.37

Repairs of locomotives..... 8,248.95

Fuel for locomotives..... 139,128.89

Oil and waste..... 56,516.69

Locomotive service, salaries and wages..... 180,290.22

Repairs of passenger cars..... 11,883.29

Passenger and freight train service, salaries and wages..... 90,921.25

Passenger and freight train supplies..... 38,007.46

Repairs of freight cars..... 70,256.52

Mileage cars, credit balances..... 6,879.35

Loss and damage, freight and baggage..... 55,627.62

Loss and damage, property and cattle, including losses by fire..... 10,556.04

Personal injuries..... 1,125.67

Agents and station service, salaries and wages..... 6,074.12

Station supplies..... 3,408.80

Expenses Missouri River transfer..... 84,419.39

Total operating expenses..... \$ 1,059,884.67

Taxes in Iowa..... 13,486.90

Taxes in other States..... 35,913.54

Total operating expenses and taxes..... \$ 1,109,285.11

Maintenance of way.....	312,260.95
Motive power and cars.....	150,151.77
Conducting transportation.....	473,673.26
General expenses.....	172,199.13

Total.....\$ 1,109,285.11

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$ 1,109,285.11
Proportion for Iowa.....	\$ 173,927.31
Per mile of road operated, 629.43.....	1,762.36
Per train mile for passenger, freight and mixed trains (943,183 miles).....	1.18
Percentage of expenses to earnings.....	83.39
Net earnings per train mile (943,183 miles), cents.....	23

GENERAL RECAPITULATION.

Total earnings.....	1,330,292.36
Total operating expenses.....	1,109,285.11
Net earnings—earnings above operating expenses.....	221,007.25
Percentage of net earnings to stock and debt.....	1.13
Percentage of net earnings to cost of road and equipment..	1.18

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading and masonry, ballasting and ditching.....	\$ 6,164.78
Bridging.....	2,899.54
Superstructure, including rails.....	241,114.00
Land, land damages and fences.....	2,323.09
Passenger and freight stations, coal-sheds and water-stations.....	92,953.50
Engine-houses, car-sheds, and turn-tables.....	18,617.93
Machine-shops, including machinery and tools.....	52,058.08
Discount on securities, engineering, agencies, salaries, and other expenses during construction.....	61,572.64
New side-tracks, etc.....	47,846.47
Purchase of other roads:	
St. Paul, Stillwater & Taylor Falls Railroad.....	984,911.56
Lines in Nebraska.....	3,234,320.03
Account River Falls branch.....	9,441.53
Transfer steamers for Missouri River.....	37,000.57
Iowa Falls extension.....	555,000.00
Blue Earth branch.....	85,000.00

Total for construction... \$ 5,231,913.82

Account of locomotives.....	\$ 1,686.52
Parlor, sleeping and dining cars, 1.....	7,920.53
Account of passenger, mail and baggage cars, 5.....	14,867.82
Freight and other cars.....	64,583.38

Total for equipment.....\$ 89,058.05

Other expenditures charged to property account (*specifying same*):

Construction charged to income in previous year.....	\$ 69,440.88
Equipment charged to income in previous year.....	52,577.20

Total expenditures charged to property accounts.....\$ 5,443,009.95

Net addition to property account for the year.....\$ 5,443,009.95

BALANCE SHEET.

ASSETS.

Construction account	\$ 17,755,897.30	
Equipment account	1,038,287.18	
Other permanent investments (<i>as follows</i>):		
Stock of Union Depot Co., St. Paul	\$ 29,700.00	
Stock of Chicago, St. Paul, Minneapolis & Omaha Railway Company	182,200.00	
Bonds of St. P. S. & T. F. R. R., for St. Paul depot grounds.....	31,573.50	
		193,473.50
Cash items (<i>as follows</i>):		
Cash	\$ 17,876.06	
Due from agents and companies.....	281,767.46	
		249,643.52
Other assets (<i>as follows</i>):		
Materials and supplies.....	279,109.26	
Profit and loss balance (if deficit)	114,401.20	
<i>Total assets</i>		\$ 19,630,811.96

LIABILITIES.

Capital stock.....	\$ 12,560,000.00	
Funded debt.....	6,409,800.00	
Unfunded debt (<i>as follows</i>):		
Interest-unpaid*.....	\$ 75,896.25	
Notes payable.....	296,895.58	
Vouchers and accounts.....	288,220.13	
		661,011.96
<i>Total liabilities</i>		\$ 19,630,811.96

MILEAGE TRAFFIC, ETC.

Passenger train mileage.....	266,737	
Freight train mileage	522,710	
Switching train mileage.....	153,736	
Other train mileage.....	355,919	
<i>Total train mileage</i>		1,279,102
Number of local passengers	185,531	
Number of through passengers.....	20,203	
<i>Total number of passengers</i>		205,734
Local passenger mileage (local passengers carried one mile)...	7,742,209	
Through passenger mileage (through passengers carried one mile)	2,584,772	
Number tons of local freight carried in Iowa.....	32,842	
Number tons of local freight carried east in Iowa	13,761	
Number tons of local freight carried west in Iowa	19,081	
Number tons through freight carried in Iowa.....	19,951	
Number tons through freight carried east in Iowa.....	12,497	
Number tons through freight carried west in Iowa.....	7,454	
Total number tons freight carried.....	520,124	
Local freight mileage (tons local freight carried one mile).....	45,548,386	

\$70,465.00 of this amount accrued interest not due until May 31, 1881.

Through freight mileage (tons through freight carried one mile)	35,005,014
Mileage local passengers east	3,432,121
Mileage local passengers west	4,310,088
Mileage through passengers east	1,244,568
Mileage through passengers west	1,340,204
Mileage local freight east	19,084,774
Mileage local freight west	26,463,612
Mileage through freight east	21,927,141
Mileage through freight west	13,077,873
Rate of speed of passenger and express trains, including stops, miles	21
Rate of speed of freight trains, including stops, miles	11

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	130,031	25.00
Flour	5,201	1.00
Provisions (beef, pork, lard, etc.)	5,201	1.00
Animals	10,403	2.00
Other agricultural products	26,006	5.00
Lumber and forest products	145,635	28.00
Coal	10,403	2.00
Plaster	1,300	.25
Salt	2,600	.50
Railroad iron—iron and steel rails	46,811	9.00
Other iron and castings	988	.19
Oil	312	.06
Stone and brick	15,604	3.00
Merchandise, and other articles not enumerated above	119,829	23.00
<i>Total tons carried</i>	520,124	100

DESCRIPTION OF ROAD.

Length of main line of road from St. Paul to Lemars, miles ..	244.77
Length of main line of road in Iowa	57.25
Length of main line of road in Minnesota	187.52
Branches owned by company:	
Lemars to Dover, single track	28.00
Sioux Falls Junction to Hartford, single track	73.00
Heron Lake to Woodstock, single track	44.00
Lake Crystal to Elmore, single track	44.00
St. Paul to Stillwater and branches to Hudson, single track	28.00
Covington to Omaha, single track	125.50
Coburn Junction to Ponca, single track	15.82
Missouri River Transfer	2.25
Total length of branches owned by company	360.66
Total length of branches owned by company in Iowa	17.44
Total length of branches owned by company in Minnesota ..	169.18
Total length of branches owned by company in Nebraska	143.57
Total length of branches owned by company in Dakota	30.47
Total length of road belonging to this company	605.43
Aggregate length of sidings and other tracks not above enumerated	34.40
Same in Iowa	5.37
Aggregate length of track, computed as single track	639.83
Same in Iowa	80.06
Total length of steel rails in tracks in Iowa	16.42
Total length of iron rails in tracks in Iowa	59.68
Weights per yard, steel, 50 pounds.	
Weights per yard, iron, 50 pounds.	
Gauge of track	4 ft. 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each:

Illinois Central Railroad, Lemars to Sioux City, length ..	24.00
Total length of above road	24.00
Total length of above road in Iowa	24.00
Total miles of road operated by this company	629.43
Total miles of road operated by this company in Iowa	98.69
Number of stations in Iowa on all roads operated by this company	12
Number of telegraph offices in same	9
Number of stations on all roads owned by this company	89
Same in Iowa	10

EMPLOYES.

(Approximate.)

Number of persons regularly employed on all roads operated by company	1,896
Same in Iowa	295

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives	40	40
Number of passenger cars		29
Number of baggage, mail, and express cars		17
Number of parlor or sleeping cars	4	4
Number of freight cars (basis of 8 wheels)	1,776	1,776
Number of other cars (caboose)	29	29
Maximum weight of locomotives in working order, including tender, pounds		84,000
Average weight of locomotives in working order, including tender		82,500
Total length of heaviest engine and tender over all		50 ft.
Number of locomotives equipped with train-brake, all.		
Kind of brake, Westinghouse air brake.		
Number of passenger cars equipped with train-brake, all.		
Kind of brake, Westinghouse, air brake.		
Number of passenger cars with Miller platform and buffer, all.		
If any part of road was first opened for operation during the past year, state the date:		
Coburn to Oakland, December 1, 1880.		
Blue Earth City to Elmore, October 15, 1880.		
Sioux Falls to Hartford, November 1, 1880.		

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

American Express Company transacts the business, delivering it into and receiving it from the cars, paying one and one-half first-class rates, and transporting this company's money and other valuable packages free of charge.

TRANSPORTATION COMPANIES.

The cars of all transportation companies run over this road, this company paying the usual mileage for the same. No preference given to the cars or freight of any company.

No cars rented by this company except in the regular interchange of business, as explained above.

SLEEPING CARS.

Sleeping cars owned by the company have been run on through passenger trains, a charge of \$1.50 or \$2.00, according to distance, being made, for each berth occupied by one or more persons, in addition to the regular first-class fare.

This company owns its own sleeping cars and receives the earnings therefor.

U. S. MAIL.

The compensation paid us by the U. S. government for the transportation of its mails is: \$71.82 per mile per annum on main line in Iowa, on the terms of service prescribed by the United States post-office department.

TONNAGE CROSSING THE MISSOURI RIVER AT SIOUX CITY, IOWA, FOR THE ELEVEN MONTHS ENDING MAY 31, 1881.

East-bound, number of tons	4,645
West-bound, number of tons.....	10,906
Total	15,551

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction.....</i>	<i>\$ 17,755,897.30</i>
Average cost of construction per mile of road (not including sidings), 605.43 miles	29,327.75
Proportion of cost of construction for Iowa (7,469 miles).....	2,190,489.65

COST OF EQUIPMENT.

<i>Total for equipment</i>	<i>\$ 1,038,287.18</i>
Average cost of equipment <i>per mile of road operated by</i> company (629.43 miles).....	1,649.57
Proportion of cost of equipment for Iowa (98.69 miles).....	162,796.06

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 18,794,184.48
Average cost of same per mile.....	30,977.52
Proportion of same for Iowa.....	2,353,285.71

RATES OF FARE, ETC.

Average rate of fare per mile for local passengers on roads operated by this company, cents	2.6900
Average rate of fare per mile <i>received</i> from through passengers to and from other roads.....	2.5413
Average rate of fare per mile <i>received</i> from <i>all</i> passengers....	2.6528
Average rate of local freight per ton per mile on roads operated by this company.....	1.1414
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads.....	1.2055
Average rate per ton per mile received for all freight carried	1.1693
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa (this should not include fuel or any material for the use of the road). Not known.	

CAPITAL STOCK.

Capital stock issued, number of shares.....	125,600	
<i>Total amount paid in as per books of the company.....</i>	\$	12,560,000.00
Capital stock per mile.....	\$	20,745.74

DEBT.

Funded debt, as follows:

First mortgage bonds, due April 1, 1891, rate of interest six per cent.....	\$	6,045,000.00
Interest paid on same during year.....	\$338,580.00	
St. P., S. & T. F. bonds due January 1, 1908, rate of interest seven per cent.....		334,800.00
Interest paid on same during year.....	\$23,185.75	
St. Paul depot grounds bonds, due October 1, 1903, rate of interest ten per cent.....		80,000.00
Unfunded indebtedness.....		661,011.96
Interest paid on same during year.....	\$30,612.43	
Total amount of funded debt.....		6,409,800.00
Amount of unfunded debt.....		661,011.96

Total amount debt liabilities \$ 7,070,811.96

Debt per mile.....	\$	11,678.74
Stock per mile		20,754.74
Stock and debt.....	\$	32,433.48

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE ELEVEN MONTHS, ENDING MAY 31, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

September 15, 1880, M. L. Aikins, trackman, section No. 32, Sibley. Fell off push car and run over by hand car. Lack of caution.

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—H. H. Porter, Chicago, Illinois.

Vice-Presidents—E. F. Drake, first, St. Paul, Minn.; Benj. Brewster, second, New York.

Secretary—G. A. Hamilton, St. Paul.

Treasurer—R. P. Flower, New York.

Assistant President—E. W. Winter, St. Paul.

General Superintendent—C. F. Hatch, St. Paul.

Division Superintendents—T. P. Gere, St. Paul; J. F. Lincoln, Sioux City; J. E. House, Omaha.

Chief Engineer—C. W. Johnson, St. Paul.

Superintendent of Telegraph—H. C. Hope, St. Paul.

Auditor—C. D. W. Young, St. Paul.

General Traffic Manager—F. B. Clarke, St. Paul.

Attorneys, general—Jno. C. Spooner, St. Paul.

NAMES OF DIRECTORS WITH RESIDENCE.

H. H. Porter, Chicago, Illinois.
 E. F. Drake, St. Paul, Minnesota.
 J. L. Merriam, St. Paul, Minnesota.
 Aug. Kountze, New York.
 C. H. Bigelow, St. Paul, Minnesota.
 A. H. Wilder, St. Paul, Minnesota.
 J. Q. Adams, St. Paul, Minnesota.
 Geo. J. Sewey, New York.
 R. P. Flower, New York.
 H. R. Bishop, New York.
 J. M. Fisk, New York.
 P. L. Cable, Rock Island, Illinois.
 Philletus Sawyer, Oshkosh, Wisconsin.
 Benj. Brewster, New York.
 David Dows, New York.

General offices at St. Paul, Minnesota.

Date of annual meeting of stockholders, first Saturday after first Thursday in June.

Fiscal year of the company, calendar year.

STATE OF MINNESOTA, }
 COUNTY OF RAMSEY. }

C. F. Hatcher, General Superintendent, and C. D. W. Young, Auditor of the St. Paul & Sioux City Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirty-first day of May, A. D. 1881, to the best of their knowledge and belief.

(Signed)

CHAS. F. HATCH.
 C. D. W. YOUNG.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 25th day of September, A. D. 1881.

GEO. A. HAMILTON,

[L. S.]

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 28th day of September, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CROOKED CREEK RAILWAY COMPANY,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income	\$	9,669.63
Total expense (including taxes)		12,750.80
Interest accrued during year		2,000.00
Interest paid during year		2,000.00
Interest on other debt		2,000.00
Interest paid on other debt		2,000.00
Balance for the year—deficit		3,081.17
Balance at commencement of year		4,967.98
Balance at commencement of year as so charged—deficit		4,967.98
Balance June 30, 1881—deficit		8,049.10

ANALYSIS OF EARNINGS.

From local passengers	\$	375.85
From mails		363.37
<i>Total earnings from passenger department</i>	<i>\$</i>	<i>739.22</i>
From local freight	\$	36.26
From through freight		8,894.15
<i>Total earnings from freight department</i>	<i>\$</i>	<i>8,930.41</i>
<i>Total transportation earnings</i>	<i>\$</i>	<i>9,669.63</i>
<i>Total income from all sources</i>	<i>\$</i>	<i>9,669.63</i>
Earnings per mile of road operated	\$	1,137.80
Receipts from passenger and freight trains per train mile run (miles 8.5)		1,137.80

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks	\$ 1,920.00
Legal expenses	150.00
Stationery and printing	65.80
Contingencies and miscellaneous	36.20
Repairs of bridges (including culverts and cattle-guards)	250.00
Repairs of buildings	50.00
Renewal of ties (number laid, 3,750)	1,124.30
Repairs of road-bed and track (including changing of gauge)	4,474.75
Repairs of locomotives	465.00
Fuel for locomotives	793.55
Water supply	225.00
Oil and waste	136.50
Locomotive service, salaries and wages	1,455.00
Repairs of freight cars	25.00
Freight train service, salaries and wages	750.00
Freight train supplies	345.00
Mileage freight cars, debit balances	57.50
Telegraph expenses	36.00
Loss and damage, freight and baggage	35.70
Station supplies	20.00

Total operating expenses \$ 12,415.30

Taxes in Iowa

335.50

Total operating expenses and taxes \$ 12,750.80

Maintenance of way	\$ 5,899.05
Motive power and cars	490.00
Conducting transportation	3,864.25
General expenses	2,507.50

Total \$ 12,750.80

RECAPITULATION OF EXPENSES.

Total expenses of operating the road	\$ 12,750.80
Per mile of road operated	\$ 1,500.10
Percentage of expenses to earnings	132

GENERAL RECAPITULATION.

Total earnings	9,069.63
Total receipts during the year	9,069.63
Total operating expenses	12,750.80

SURPLUS.

The amount of its own bonds owned by company \$ 71,500.00

BALANCE SHEET.

ASSETS.

Construction account	\$ 61,500.00
Equipment account	10,000.00
Profit and loss balance (if deficit)	20,000.00

Total assets \$ 71,500.00

LIABILITIES.

Capital stock.....	\$	71,500.00
Notes payable.....		20,000.00
<i>Total liabilities</i>	\$	91,500.00

MILEAGE, TRAFFIC, ETC.

Number tons through freight carried north in Iowa.....	9,708
Number tons through freight carried north in Iowa.....	8,410,021
Number tons through freight carried south in Iowa.....	418
Total number tons freight carried	10,121
Through freight mileage (tons through freight carried one mile).....	86,028

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	1,080	10
Flour	15	.2
Provisions (beef, pork, lard, etc.).....	10	00.1
Animals	380	4
Lumber and forest products.....	75	00.7
Coal.....	8,011	79.8
Plaster.....	5	00.1
Salt	15	00.1
Petroleum.....	10	00.1
Stone and brick.....	50	00.1
Merchandise, and other articles not enumerated above.....	520	5
Total tons carried	10,121	100

DESCRIPTION OF ROAD.

Length of main line of road from Judd to Lehigh.....	8.5
Total length of road belonging to this company.....	8.5
Aggregate length of sidings and other tracks not above enumerated.....	.5
Aggregate length of track, computed as single track.....	9
Total length of iron rails in track.....	9
Weights per yard, iron, 30 pounds.	
Gauge of track since November 8th, 1880.....	4 ft. 8½ in.
Total miles of road operated by this company.....	8.5
Total miles of road operated by this company in Iowa.....	8.5
Number of stations in Iowa on all roads operated by this company.....	2
Number of stations on all roads owned by this company....	2
Same in Iowa.....	2

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	5
Same in Iowa.....	5

EQUIPMENT.

	OWNED.	TOTAL.
Number of locomotives.....	1	1
Number of cars.....		33
Maximum weight of locomotives in working order (tons)....		20
Maximum weight of tenders full of fuel and water (tons)....		12

U. S. MAIL.

Compensation paid us by the U. S. government for the transportation of its mails, to be carried once per day	\$	363.37
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RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company (cents)	3
Average rate of fare per mile received from passengers to and from other roads (cents).....	3
Average rate of fare per mile received from all passengers (cents)	3
Average rate of local freight per ton per mile on roads operated by this company (cents)	9
Average rate of freight per ton per mile received from freight to and from other roads (cents).....	9
Average rate per ton per mile received for all freight carried (cents).....	9

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$	71,500.00
Capital stock authorized by vote of company	\$71,500.00	
Capital stock issued, number of shares 715, amount paid in	71,500.00	
Total amount paid in as per books of the company.....		71,500.00
Total number of stockholders.....	5	
Number of stockholders in Iowa.....	2	
Amount of stock held in Iowa.....	\$	28,000.00

DEBT.

Unfunded indebtedness.....	\$	20,000.00
Interest paid on same during year.....	\$	2,000.00
Amount of unfunded debt.....		20,000.00
<i>Total amount of debt liabilities.....</i>	<i>\$</i>	<i>20,000.00</i>

OFFICERS OF THE COMPANY.

President—Walter C. Willson.

Vice-President—T. H. Judd.

Secretary—J. M. Funk.

Treasurer—J. M. Funk.

General Manager and General Superintendent—Walter C. Willson.

General Passenger and General Freight Agent—Geo. W. Post.

Attorney, general and local—Jno. F. Duncombe.

NAMES OF DIRECTORS, WITH RESIDENCE

Walter C. Willson, Webster City, Iowa.
 Geo. Burnham, Milwaukee, Wisconsin.
 Chas. L. Burnham, Milwaukee, Wisconsin.
 T. H. Judd, Milwaukee, Wisconsin.
 J. D. Burnham, Milwaukee, Wisconsin.
 J. M. Funk, Webster City, Iowa.

General offices at Lehigh, Iowa.

Date of annual meeting of stockholders, May 15.

STATE OF IOWA, }
COUNTY OF WEBSTER. }

W. C. Willson, President of the Webster City and Crooked Creek Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of his knowledge and belief.

(Signed)

W. C. WILLSON,

President.

[L. S. OF R. R.]

Subscribed and sworn to before me this 29th day of September, A. D. 1881.

E. B. PRICE,

Notary Public.

[L. S.]

Received and filed in the office of the Commissioners of Railroads, this fifteenth day of September, 1881.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

DES MOINES & FORT DODGE RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	345,365.00
Total expenses (including taxes).....		255,405.43
Net income.....	\$	89,959.58
Rentals (specifying amount to each company):		
Iowa Central Railroad, rent of track.....	\$ 2,336.30	
Chicago, Rock Island & Pacific, terminal expense	2,200.00	
		5,536.30
Interest on funded debt.....		95,500.00
Interest paid on funded debt.....		95,500.00
Balance at commencement of year, June 30, as so charged....		12,983.34
Balance June 30, 1881.....		60,500.00

ANALYSIS OF EARNINGS.

From local passengers.....	\$	66,976.69
From through passengers.....		12,173.64
From express and extra baggage.....		3,212.00
From mails.....		4,944.49
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i>87,306.82</i>
From local freight.....	\$	109,457.97
From through freight.....		147,071.10
From other sources, freight department.....		1,529.11
<i>Total earnings from freight department.....</i>	<i>\$</i>	<i>258,058.18</i>
<i>Total transportation earnings.....</i>	<i>\$</i>	<i>345,365.00</i>
Income from all sources (specifying same).....	\$	345,365.00
<i>Total income from all sources.....</i>	<i>\$</i>	<i>345,365</i>
Earnings per mile of road operated.....	\$	3,909.71
Receipts from passenger trains per train mile run, 73,668 miles		1.18
Receipts from freight trains per mile run, 95,847 miles.....		2.69

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 12,888.71
Legal expenses.....	402.27
Insurance.....	410.33
Interest and exchange.....	3.20
Stationery and printing.....	2,114.36
Contingencies and miscellaneous.....	129.10
Repairs of bridges (including culverts and cattle-guards).....	2,587.32
New bridges (including culverts and cattle-guards) charged to expenses.....	6,138.87
Repairs of buildings.....	2,952.91
New buildings, charged to expenses.....	5,747.31
Repairs of fences, road-crossings, and signs.....	2,032.81
Renewal of rails.....	52,881.66
Number tons laid, steel, 826.	
Renewal of ties.....	14,845.65
No. laid, 5,455.	
Repairs of road-bed and track, snow.....	35,378.28
Repairs of locomotives.....	19,464.53
New locomotives, charged to expenses.....	100.00
Fuel for locomotives.....	10,488.65
Water-supply.....	1,080.11
Oil and waste.....	2,352.67
Locomotive service, salaries and wages.....	13,755.86
Repairs of passenger cars.....	2,213.20
New passenger cars, charged to expenses.....	10,761.18
Passenger train service, salaries and wages.....	2,488.05
Passenger train supplies.....	191.14
Repairs of freight cars.....	12,541.49
New freight cars, charged to repairs.....	3,700.86
Freight train service, salaries and wages.....	7,464.15
Freight train supplies.....	191.14
Telegraph expenses.....	153.09
Loss and damage, freight and baggage.....	257.76
Loss and damage, property and cattle, including losses by fire.....	1,022.49
Personal injuries.....	150.90
Agents and station service, salaries and wages.....	14,598.02
Station supplies.....	892.00
Rents and terminal expenses:	
Iowa Central Railroad.....	\$ 3,336.30
Chicago, Rock Island & Pacific Railroad.....	2,200.00
	<u>5,536.30</u>
<i>Total operating expenses.....</i>	<i>\$ 247,916.37</i>
Taxes in Iowa.....	7,489.05
<i>Total operating expenses and taxes.....</i>	<i>\$ 255,405.42</i>
Maintenance of way.....	122,564.81
Motive power and cars.....	48,781.26
Conducting transportation.....	55,066.03
General expenses.....	28,973.32
Total.....	\$ 255,405.42

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$	255,405.42
Proportion for Iowa.....	\$	255,405.42
Per mile of road operated	2,935.70	
Per train mile for passenger, freight and mixed trains (miles 169,515)		1.50
Percentage of expenses to earnings		74
Net earnings per train mile (169,515 miles) cents.....		53
Gross earnings		2.08

GENERAL RECAPITULATION.

Total earnings	\$	845,365.00
Total operating expenses		255,405.42
Net earnings—earnings above operating expenses	\$	89,959.58
Percentage of net earnings to stock and debt.....		23

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Passenger, mail, and baggage cars, two coaches.....	\$	7,000.00
Freight and other cars, one baggage car.....		2,750.00
		<u>\$ 9,750.00</u>
Net addition to property account for the year.....		9,750.00

SURPLUS.

Surplus at the commencement of year	\$	12,382.34
Surplus at the close of year		73,477.11
The amount in banks in New York.....		60,500.00
The amount in banks in Chicago		3,397.64
The amount in banks in Iowa.....		9,579.47
The amount invested in railroad bonds, the number of bonds and par value of each, the name of each road and the amount invested in the bonds of each:		
Thirty-six of the old Des Moines Valley Railroad Company bonds of \$1,000 each, purchased at \$180 per bond.		
The amount of its own stock or bonds owned by company....		66,000.00
Amount absorbed in construction		6,092,280.00

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$	5,400,000.00
Other permanent investments:		
Lands in Iowa, 16,271 acres, at six dollars per acre.....		97,626.00
Cash on deposit.....		73,477.11
Bills receivable, land contracts.....		33,619.00

LIABILITIES.

Capital stock.....	\$	3,758,280.00
Funded debt		2,334,000.00
Interest unpaid, and due July 1, 1881		64,750.00
Total liabilities.....	\$	6,092,280.00

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	73,668
Freight train mileage.....	95,847
<i>Total train mileage.....</i>	<i>169,515</i>
Number of local passengers.....	61,536
Number of through passengers.....	10,859
<i>Total number of passengers.....</i>	<i>72,395</i>
Local passenger mileage (local passengers carried one mile)... ..	1,489,213
Through passenger mileage (through passengers carried one mile).....	496,404
Number tons of local freight carried in Iowa	64,392
Number tons of local freight carried south in Iowa	34,100
Number tons of local freight carried north in Iowa	30,292
Number tons through freight carried in Iowa	96,487
Number tons through freight carried south in Iowa.....	84,427
Number tons through freight carried north in Iowa	12,060
Total number tons freight carried.....	160,979
Local freight mileage (tons local freight carried one mile)....	2,351,482
Through freight mileage (tons through freight carried one mile).....	3,527,224
Average weight of passenger trains (exclusive of passengers), pounds.....	142,000
Average number of cars in passenger trains.....	3
Number of miles run by loaded freight cars north.....	311,185
Number of miles run by loaded freight cars south	362,110
Number of miles run by empty freight cars north	173,015
Number of miles run by empty freight cars south.....	129,190
Percentage of empty freight cars hauled north	55
Percentage of empty freight cars hauled south.....	35
Average weight of freight trains (exclusive of freight), pounds	420,000
Average number of cars in freight train.....	18
Average number of persons employed.....	5
Miles run by passenger, mail and baggage cars north or east..	221,004
Miles run by passenger, mail and baggage cars south or west..	221,004
Miles run by freight cars north or east	484,198
Miles run by freight cars south or west.....	491,306
Mileage local passengers.....	1,489,213
Mileage through passengers.....	496,404
Mileage local freight north.....	30,292
Mileage local freight south.....	34,100
Mileage through freight north.....	12,060
Mileage through freight south.....	84,427
Rate of speed of passenger and express trains, including stops, miles	20
Rate of speed of freight trains, including stops, miles	12½

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	64,411	40.00
Flour.....	1,066	.66
Provisions (beef, pork, lard, etc.).....	224	.14
Animals.....	13,027	8.09
Other agricultural products.....	5,447	3.38
Lumber and forest products.....	22,396	13.91
Coal.....	35,278	21.91
Plaster.....	1,151	.72
Salt.....	982	.61
Railroad iron—iron and steel rails.....	3,498	2.18
Other iron and castings.....	10	
Stone and brick.....	1,115	.71
Manufactures—articles shipped from point of production....	1,156	1.34
Merchandise, and other articles not enumerated above.....	10,218	6.35
<i>Total tons carried.....</i>	<i>160,979</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Des Moines to Ft. Dodge.....	87
Aggregate length of sidings and other tracks not above enumerated.....	6,323
Aggregate length of track, computed as single track.....	90.50
Total length of steel rails in tracks.....	15.00
Total length of iron rails in tracks.....	87
Gauge of track.....	4 ft. 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each:

Illinois Central Railroad, length.....	3.80
Total length of above road.....	3.80
Total length of above road in Iowa.....	3.80
Total miles of road operated by this company.....	87.2
Total miles of road operated by this company in Iowa.....	87.2
Number of stations in Iowa on all roads operated by this company.....	15
Number of telegraph offices in same.....	15
Number of stations on all roads owned by this company.....	15
Same in Iowa.....	15

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	192
Same in Iowa.....	192

EQUIPMENT.

Number of locomotives.....	11
Number of passenger cars.....	7
Number of baggage, mail, and express cars.....	2
Number of freight cars (basis of 8 wheels).....	154
Number of other cars.....	5
Maximum weight of passenger cars, pounds..	45,000
Average weight of passenger cars, pounds.....	40,000
Number of mail and baggage cars.....	2
Number of 8-wheel box freight cars.....	72
Number of 8-wheel platform cars.....	62
Number of cars equipped with train-brake.....	7
Kind of brake, Westinghouse..	
Number of miles of road operated by company not furnished with telegraph facilities.....	5

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

U. S. Express Co. deliver freight to us under contract at \$11 per day for use of cars for 2,000 pounds of freight.

U. S. MAIL.

The compensation paid us by the U. S. government for the transportation of its mails is \$5,336.40 per annum for carrying U. S. mail between Des Moines and Fort Dodge and Grand Junction and Fort Dodge, daily, except Sunday.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants	35,545
State the number of acres yet to inure to your company from Congressional grants. About	7,000
State the average price at which these lands are offered for sale by the company.....	7.00
State the average price at which these lands have been sold or contracted by the company.....	7.67
State the number of acres sold	3,300
State the amount received from sales.....	2,560
State the amount received from outstanding contracts.....	4,915
State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30.....	6,000

COST OF ROAD AND EQUIPMENT.

This road having been bought fully equipped, we can only state that it cost \$5,400,000—being the stock and proceeds of bonds, besides any local amount that was procured.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Rippey.....	Pile.....	Wood.....	80 feet	October, 1880.
Tara	Pile.....	Wood.....	80 feet.....	October, 1880.
Paton.....	Pile.....	Wood.....	120 feet	November, 1880.

Number of pile and trestle bridges in Iowa	38
Number of spans of bridges of 100 feet and upward	1
Number of wooden bridges.....	3
Number of stone arch culverts and viaducts.....	1
Number of crossings of highways at grade	66
Number of railroad crossings at grade.....	3

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	4
Average rate of fare per mile <i>received</i> from passengers to and from other roads.....	2.5
Average rate of fare per mile for special ticket passengers...	3
Average rate of fare per mile <i>received</i> from <i>all</i> passengers..	3.95
Average rate of local freight per ton per mile on roads operated by this company.....	4.65
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads.....	4.16
Average rate per ton per mile received for all freight carried.	4.36
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa (this should not include fuel or any material for the use of the road).....	40

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 4,000,000.00
Capital stock authorized by vote of company.....	4,000,000.00
Capital stock issued, number of shares 37,582.80; amount paid in.....	\$ 3,758,280.00
Total number of stockholders.....	62
Number of stockholders in Iowa.....	3
Amount of stock held in Iowa.....	\$ 16,050.00

DEBT.

Funded debt, as follows:

1200 coupon bonds due 1905; rate of interest, six per cent. Interest paid on same during the year....	\$66,000.00
1150 income bonds due 1905; rate of interest, six per cent. Interest paid on same during year.	27,500.00

Total amount of funded debt..	2,350,000.00
Stock and debt	6,108,280.00

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Chas. E. Whitehead, New York.
Vice-President—Chas. Dana, New York.
Secretary—Frank Saunders, New York.
Treasurer—Geo. W. Ogilvie, Des Moines.
General Superintendent—C. W. Gilmore, Des Moines.
Chief Engineer—James Carrs, Des Moines.
Auditor,
General Passenger Agent, } Geo. W. Ogilvie, Des Moines.
General Freight Agent, }
Attorneys, general and local—Nourse & Kauffman, Des Moines.

NAMES OF DIRECTORS, WITH RESIDENCE.

Chas. E. Whitehead, New York.
 Geo. Bliss, New York.
 Chas. Dana, New York.
 David Stewart, New York.
 Jno. L. Ludlum, New York.
 Wm. R. Sands, New York.
 C. C. Nourse, Des Moines.
 H. H. Hollister, Des Moines.

General office at Des Moines, Iowa.
 Date of annual meeting of stockholders, January, first Thursday.
 Fiscal year of the company, January 1st.

STATE OF IOWA, }
 COUNTY OF POLK. }

I, Charles E. Whitehead, President of the Des Moines & Fort Dodge Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of my knowledge and belief.

(Signed) CHAS. E. WHITEHEAD.

Subscribed and sworn to before me, this 17th day of September, A. D. 1881.

[L. S.]

C. B. KAUFFMAN,
Notary Public, Polk county, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 19 day of September, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

DUBUQUE & DAKOTA RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income	\$	58,286.38
Total expense (including taxes).....		<u>45,238.71</u>
Net income.....	\$	13,047.67
Rentals:		
Illinois Central.....		477.40
Interest paid on funded debt.....		<u>30,480.00</u>

ANALYSIS OF EARNINGS.

From express and extra baggage.....	\$	474.12
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i><u>8,609.71</u></i>
<i>Total earnings from freight department.....</i>	<i>\$</i>	<i><u>48,183.29</u></i>
<i>Total transportation earnings.....</i>	<i>\$</i>	<i>57,357.12</i>
Income from all sources, specifying same:		
Telegraph—all in Iowa.....	\$	929.26
<i>Total income from all sources.....</i>	<i>\$</i>	<i><u>58,286.38</u></i>
Proportion for Iowa. All.		
Earnings per mile of road operated.....	\$	925.18

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks	\$ 3,465.80
Legal expenses	21.75
Stationery and printing	295.47
Contingencies and miscellaneous	750.50
Repairs of bridges (including culverts and cattle-guards)	1,038.14
Repairs of buildings	256.27
Repairs of fences, road-crossings, and signs	1.25
Renewals of ties (number laid, 327)	647.16
Leakage—paid I. C. R. R.	477.40
Repairs of road-bed and track	8,891.60
Repairs of locomotives	724.98
Fuel for locomotives	3,724.11
Water supply	25.45
Oil and waste	403.44
Locomotive service, salaries and wages	2,789.66
Repairs of passenger cars	455.70
Repairs of freight cars	1,369.79
Freight train service, salaries and wages (mixed train)	2,502.00
Freight train supplies	260.05
Telegraph expenses	25.30
Mail service expenses	85.00
Loss and damage, property and cattle, including losses by fire	523.57
Agents and station service, salaries and wages	5,100.00
Station supplies	231.41
Shoveling snow	7,769.65

Total operating expenses.\$ 41,834.95

Taxes in Iowa 3,403.76

Total operating expenses and taxes.\$ 45,238.71

Maintenance of way	19,081.47
Motive power and cars	2,550.47
Conducting transportation	15,669.99
General expenses	7,936.78

Total.\$ 45,238.71

RECAPITULATION OF EXPENSES.

Total expenses of operating the road	\$ 45,238.71
Per mile of road operated	\$715.80

GENERAL RECAPITULATION.

Total earnings	\$ 58,286.38
Total operating expenses	45,238.71
Net earnings—earnings above operating expenses	13,047.67

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

<i>Total for construction</i>	\$	84,156.70
Locomotives, 2.....	\$	12,992.59
Passenger, mail, baggage cars—combination—1.....		2,700.00
Freight and other cars, 53.....		18,873.36
<i>Total for equipment</i>	\$	34,565.95
<i>Net addition to property account for the year</i>	\$	163,288.60

SURPLUS.

The amount surplus in banks in Iowa.....	\$	7,514.64
Amount in material.....		7,818.06

BALANCE SHEET.

ASSETS.

Construction account.....	\$	1,202,873.00
Equipment account.....		34,894.35
Other permanent investments (<i>as follows</i>):		
Lands and elevator on line.....		3,699.85
Cash items (<i>as follows</i>):		
Cash in bank.....	\$	7,514.64
Taxes paid.....		3,403.76
Operating expenses to June 30, 1881.....		22,691.17
		33,609.57
Other assets (<i>as follows</i>):		
Materials and supplies.....		7,818.06
Profit and loss balance (if deficit) ...		1,282,894.83
<i>Total assets</i>	\$	1,282,894.83

LIABILITIES.

Capital stock:		
Preferred.....	\$	410,000.00
Common.....		156,600.00
Due in common stock for tax aid.....		31,060.44
		597,660.44
Funded debt.....		622,000.00
Unfunded debt (<i>as follows</i>):		
Receipts from telegraph, passenger, car service, express and telegraph to June 30, 1881.....		25,135.43
Income prior to 1881.....		14,247.72
Vouchers and accounts.....		23,851.54
<i>Total liabilities</i>	\$	1,282,894.83

MILEAGE, TRAFFIC, ETC.

Number of special ticket passengers.....	846
Number of local passengers.....	13,655
Number through passengers.....	124
<i>Total number of passengers.....</i>	<i>14,625</i>
Total number tons freight carried.....	30,641
Average number of persons employed.....	45
Rates of speed of freight trains, including stops, mixed train, miles per hour.....	15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS*
Grain.....	12,156
Flour.....	147
Provisions (beef, pork, lard, etc.).....	48
Animals.....	4,330
Other agricultural products.....	1,121
Lumber and forest products.....	6,454
Coal.....	1,105
Salt.....	277
Iron and castings.....	95
Stone and brick.....	472
Merchandise, and other articles not enumerated above.....	4,432
<i>Total tons carried.....</i>	<i>30,640</i>

DESCRIPTION OF ROAD.

Length of main line of road from Sumner to Hampton, miles	63.20
Length of main line of road in Iowa, all.	
Length of line with track laid, if road is not completed.....	55.28
Total length of road belonging to this company.....	63.20
Aggregate length of sidings and other tracks not above enumerated.....	3
Aggregate length of track, computed as single track.....	66.20
Total length of steel rails in tracks.....	31.16
Total length of iron rails in tracks.....	32.40
Weights per yard, steel, 45 pounds.	
Weights per yard, iron, 50 pounds.	
Gauge of track.....	4 feet 8½ in.
Total miles of road operated by this company, all in Iowa.	
Number of stations in Iowa on all roads operated by this company.....	10
Number of telegraph offices in same.....	10
Number of stations on all roads owned by this company.....	10
Same in Iowa, all.	

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	45
Same in Iowa, all.	

EQUIPMENT.

Number of locomotives	2
Number of passenger cars	1
Number of freight cars (basis of 8 wheels)	50
Number of other cars	3
Average weight of locomotives in working order (tons)	28
Average weight of tenders full of fuel and water (tons)	20
Average weight of passenger cars (tons)	20
Number of way-cars	1
Number of 8-wheel box freight cars	50
Number of 8-wheel platform cars	20
Number of 4-wheel platform cars	1
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender ..	41 ft.
Total length of heaviest engine and tender over all	49 ft.
If any part of road was first opened for operation during the past year, state the date.	
8.6 miles, Tripoli to Sumner, opened for business November 16, 1880.	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The American Express Co. pays us \$25 per month for services of messenger, and twelve cents per ton per mile for ordinary business done. Take freight at stations.

U. S. MAIL.

The compensation paid us by the U. S. government for the transportation of its mails is \$52.16 per mile from Waverly to Hampton for the year; \$52.16 per mile from Waverly to Tripoli for the year; \$52.16 per mile from Tripoli to Sumner, February 15 to June 30. With deduction for failure to deliver. The Post-office Department has not paid us for any service up to this time.

LOCAL AID IN BUILDING ROAD.

Local aid has been voted in two townships in Butler county (Westfield and Pittsford)—a five per cent tax, one half, or two and one-half per cent, payable when taxes of 1879 are due, and the other two and one-half per cent payable when taxes of 1880 are due. The company has received to June 30, 1880, \$3,840.11; to June 30, 1881 (in addition), \$11,225.71. Total, \$15,065.82.

There was also tax aid voted in Washington township, Franklin county, payable same as in Butler county. The company has received to June 30, 1880, \$6,351.30; to June 30, 1881 (in addition), \$9,810.15. Total, \$16,161.45.

Also a five per cent tax was voted in Bremer county, two per cent payable January 1, 1881, and three per cent payable January 1, 1882. The company has received to June 30, 1881, \$2,608.24.

COST OF ROAD AND EQUIPMENT.

Locomotives	\$	12,992.00
Passenger, mail, and baggage cars—combination		2,700.00
Freight and other cars		18,873.36
Machinery and tools		323.99
<i>Total for equipment</i>		\$ 34,804.35

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Between Tripoli and Sumner	Pile bridges, 10 and 20 foot spans, well built and well braced ..	Pine, elm, and oak piles; pine stringers and caps; oak and pine ties	1,204 lineal feet	September, October, and November, 1880.
West of Waverly: Mile 6	Pile bents	Pine, elm, and oak piles; pine stringers and caps; oak and pine ties	160 lineal feet	May, 1881.
Mile 10	Pile bents	Pine, elm, and oak piles; pine stringers and caps; oak and pine ties	224 lineal feet	May, 1881.

	NO.	LENGTH.
Number pile and trestle bridges and length in Iowa	78	11,312 ft.
Number and length of wooden bridges (60 feet brace)	16	960 ft.
Number of crossings of highways at grade	49	
Number of railroad crossings at grade (specifying each).	2	
B., C. R. & N., at Clarksville.		
I. C. R. R., at Waverly.		

RATES OF FARE, ETC.

Average rate of fare per mile for local passengers on roads operated by this company, cents	3
Average rate of fare per mile received from through passengers to and from other roads, cents	3
Average rate of fare per mile for special ticket passengers, cents	2
Average rate of fare per mile received from all passengers, cents	2½
Our excursion tickets would reduce from three cents, and special, or 500-mile tickets, are sold at two cents per mile.	

CAPITAL STOCK.

Capital stock authorized by articles of association per mile of completed road	\$ 15,000.00
Capital stock issued, number of shares 5,666; amount paid in	\$566,600.00
<i>Total amount paid in as per books of the company ...</i>	<i>\$ 566,600.00</i>
Total number of stockholders	13
Number of stockholders in Iowa	9
Amount of stock held in Iowa	\$83,300.00

DEBT.

Funded debt (*as follows*):

Bonds due July 1, 1919, rate of interest six per cent.....	\$ 622,000.00
No account of interest, all interest paid on same during year in New York, no returns.....	12
Unfunded indebtedness.....	63,234.39
Total amount of funded debt.....	622,000.00
Amount of unfunded debt	53,234.39
<i>Total amount of debt liabilities.....</i>	<i>\$ 685,234.39</i>

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

August 15, 1881, brakeman, injured while switching at Hampton, was coupling cars; middle finger of left hand bruised, and third finger taken off at second joint; himself to blame; was not sufficiently careful.

RECAPITULATION OF ACCIDENTS.

Injured—Employee—from misconduct or want of caution	1
<i>Total injured</i>	<i>1</i>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. B. Dumont, New York.
Secretary—Rufus E. Jones, Dubuque, Iowa.
Treasurer—C. H. Booth, Dubuque, Iowa.
General Manager—C. H. Booth, Dubuque, Iowa.
Superintendent—A. C. Goodrich, Hampton, Iowa.
Chief Engineer—W. H. Knowlton (has left since January 30, 1881).
Superintendent of Telegraph—Fred. Wood, Hampton, Iowa.
Auditor—W. S. Couch, Dubuque, Iowa.
General Passenger Agent—W. S. Couch, Dubuque, Iowa.
General Freight Agent—C. H. Booth, Dubuque, Iowa.
Attorneys, general and local—S. P. Adams, Dubuque, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

James A. Roosevelt, New York.
 Morris K. Jesup, New York.
 J. B. Dumont, New York.
 Mason Thompson, New York.
 Hy. L. Stout, Dubuque, Iowa.
 C. H. Booth, Dubuque, Iowa.
 Rufus E. Graves, Dubuque, Iowa.

General offices at Dubuque, Iowa.
 Date of annual meeting of stockholders, first Tuesday in April.
 Fiscal year of the company January 1st, to December 31st.

STATE OF IOWA, }
COUNTY OF DUBUQUE. }

C. H. Booth, Manager, W. S. Couch, Auditor, Dubuque & Dakota Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1881, to the best of their knowledge and belief.

(Signed)

C. H. BOOTH,

Manager.

W. S. COUCH,

Auditor.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 6th day of October, A. D. 1881.

E. W. DUNCAN,

[L. S.]

Notary Public in and for Dubuque county, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 8th day of October, 1881.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

ILLINOIS CENTRAL RAILROAD COMPANY,

LESSEE OF THE DUBUQUE & SIOUX CITY RAILROAD, IOWA
FALLS & SIOUX CITY RAILROAD, CEDAR FALLS &
MINNESOTA RAILROAD,

FOR THE YEAR ENDING JUNE 30, 1881.

ANALYSIS OF EARNINGS.

From local passengers.....	\$ 351,929.65
From through passengers.....	107,997.03
From express.....	21,250.35
From mails.....	35,965.29
From other sources, passenger department.....	1,493.48
<i>Total earnings from passenger department.....</i>	<i>\$ 518,635.80</i>
From local freight.....	\$ 630,237.76
From through freight.....	589,291.14
From other sources, freight department.....	2,016.00
<i>Total earnings from freight department.....</i>	<i>\$ 1,221,544.90</i>
<i>Total transportation earnings.....</i>	<i>\$ 1,740,180.70</i>
Rents for use of road.....	18,678.50
Rents for use of property.....	187.62
<i>Total income from all sources.....</i>	<i>\$ 1,759,046.82</i>
Proportion for Iowa.....	\$ 1,759,046.82
Earnings per mile of road operated.....	4,374.00
Receipts from passenger trains per train mile run (314,039 miles).....	1.69
Receipts from freight trains per train mile run (935,158 miles).....	1.69

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 49,488.32
Legal expenses.....	15,780.57
Insurance.....	4,883.37
Outside agencies and advertising.....	12,555.70
Contingencies and miscellaneous.....	24,655.14
Repairs of bridges (including culverts and cattle-guards)....	12,359.59
Repairs of buildings.....	18,087.44
New buildings, charged to expenses.....	7,254.16
Repairs of fences.....	7,151.94
Renewal of rails.....	44,890.27
No. tons laid, steel, 1,009,111 ¹¹ / ₁₆	
No. tons laid, iron, 1,833,111 ¹¹ / ₁₆	
Renewal of ties.....	29,495.47
No. laid, 72,300.....	
Repairs of road-bed and track.....	180,802.18
Repairs of locomotives.....	56,537.51
Fuel for locomotives.....	102,582.22
Water supply.....	13,291.84
Oil and waste.....	5,772.22
Locomotive service, salaries and wages.....	88,857.33
Repairs of passenger cars.....	21,990.16
Passenger train service, salaries and wages.....	24,394.07
Passenger train supplies.....	9,779.82
Repairs of freight cars.....	46,542.38
Freight train service, salaries and wages.....	48,883.09
Freight train supplies.....	12,590.19
Mileage freight cars, debit.....	6,895.40
Telegraph expenses.....	16,116.77
Loss and damage, freight and baggage.....	1,951.87
Loss and damage, property and cattle, including losses by fire	6,411.02
Personal injuries.....	4,081.49
Agents and station service, salaries and wages.....	58,935.27
Station supplies.....	29,492.11
<i>Total operating expenses.....</i>	<i>\$ 961,888.91</i>
Taxes in Iowa.....	59,955.70
Rentals.....	602,863.12
<i>Total operating expenses, taxes and rentals.....</i>	<i>\$ 1,624,707.73</i>
Maintenance of way.....	\$ 300,041.05
Motive power and cars.....	125,070.05
Conducting transportation.....	429,984.71
General expenses.....	168,748.80
Total.....	\$ 1,021,844.61

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$ 1,624,707.73
Proportion for Iowa.....	\$ 1,624,707.73
Per mile of road operated.....	4,039.95
Per train mile for passenger, freight and mixed trains, miles.....	1.30
Percentage of expenses to earnings.....	92.6
Net earnings per train mile.....	12.3
Gross earnings per train mile.....	1.423

GENERAL RECAPITULATION.

Total earnings.....	\$ 1,759,046.82
Total operating expenses.....	1,624,707.73
Net earnings—earnings above operating expenses.....	134,339.09

NOTE.—In addition to above, we charge Iowa leased lines \$40,892 for engines and cars loaned.

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	314,089
Freight train mileage.....	935,138
Switching train mileage.....	146,556
Other train mileage.....	18,743
<i>Total train mileage.....</i>	<i>1,408,496</i>
Number of local passengers.....	255,909
Number of through passengers	36,589
<i>Total number of passengers</i>	<i>292,498</i>
Passenger mileage (passengers carried one mile)	15,566,743
Number tons of local freight carried in Iowa	274,818
Number tons through freight carried in Iowa	282,525
Total number tons freight carried.....	557,343
Local freight mileage (tons local freight carried one mile)	76,214,250
Average weight of passenger trains (exclusive of passengers) tons.....	120
Average number of cars in passenger-trains	4.35
Number of miles run by loaded freight cars	9,050,476
Number of miles run by empty freight cars.....	2,795,377
Percentage of empty freight cars hauled	23.06
Average weight of freight trains (exclusive of freight) tons. .	165
Average number of cars in freight train	11.14
Miles run by passenger, mail and baggage cars.....	1,762,926
Miles run by freight cars	11,923,865
Mileage passengers.....	15,566,743
Mileage freight.....	76,214,250
Rate of speed of passenger and express trains, including stops, about (miles).....	22
Rate of speed of freight trains, including stops, about (miles)	11

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	153,966	27.6
Flour.....	6,125	1.1
Provisions (beef, pork, lard, etc.).....	3,495	.6
Animals.....	65,205	11.7
Other agricultural products.....	18,187	3.3
Lumber.....	87,242	15.7
Coal.....	71,595	12.9
Salt.....	5,951	1
Oil, all kinds	3,881	.7
Manufactures—articles shipped from point of production....	7,818	1.4
Merchandise and other articles not enumerated above.....	133,878	24
<i>Total tons carried</i>	<i>557,343</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Dubuque to Sioux City....	16
Length of main line of road from Sioux City Junction to Mona.....	402
Aggregate length of sidings and other tracks not above enumerated.....	34.85
Aggregate length of track, computed as single track, in Iowa.	437.01
Total length of steel rails in tracks, miles.....	69.22
Total length of iron rails in tracks, miles.....	367.79
Weights per yard, steel, 60 pounds.	
Weights per yard, iron, 42 and 61 pounds.	
Gauge of track.....	4 ft. 8½ in.

**ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.**

Name, description, and length of each:

Dubuque & Sioux City	142.89
Iowa Falls & Sioux City	183.69
Cedar Falls & Minnesota	75.58
Total length of above roads in Iowa	402.16
Total miles of road operated by this company in Iowa	402.16
Number of stations in Iowa on all roads operated by this company	59
Number of telegraph offices in same	47

EMPLOYEES.

Number of persons regularly employed on all roads operated by company in Iowa	967
---	-----

EQUIPMENT.

	LEASED.	OWNED.	TOTAL.
Number of locomotives	16	30	46
Number of passenger cars	9	10	19
Number of baggage, mail, and express cars	5	12	17
Number of sleeping cars	4		4
Number of freight cars (basis of 8 wheels)	866	206	1,072
Maximum weight of locomotives in working order, tons			43
Average weight of locomotives in working order, tons			32
Maximum weight of tenders full of fuel and water, tons			24
Average weight of tenders full of fuel and water, tons			23
Maximum weight of passenger cars, tons			25
Average weight of passenger cars, tons			21
Number of mail and baggage cars			17
Number of 8-wheel box freight and platform cars			1,066
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender			45 ft.
Total length of heaviest engine and tender over all			56 ft.
Kind of brake, Westinghouse air brake			
Number of cars equipped with train-brake			40
Kind of brake, Westinghouse air brake			
Number of passenger cars with Miller platform and buffer			40

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

American Express Company runs on this road. Compensation about \$21,000 per annum. We furnish our own cars and keep them in repair. The usual express business is done by them, who take freight from and deliver it to our depots.

TRANSPORTATION COMPANIES.

Transportation companies having business on these lines are permitted to use them subject to regular rates for such service.

SLEEPING CARS.

Sleeping cars running on these leased lines are owned by this company. We charge from one to two and a half dollars per berth, according to distance.

U. S. MAILS.

The compensation paid us by the United States Government for the transportation of its mails is:

Dubuque to Sioux City.....	\$	30,000
Cedar Falls Junction to Monona.....		5,800
Total.....	\$	35,800

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT DUBUQUE, IOWA,
FOR YEAR ENDING, JUNE 30, 1881.

East-bound, number of tons.....	192,123
West-bound, number of tons.....	90,402
Total.....	282,525

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

Number pile and trestle bridges and length in Iowa.....	618	51,351 ft.
Number of spans of bridges, of 100 feet and upward.....	24	3,396 ft.
Number of iron bridges, aggregate length.....	1	110 ft.
Number of wooden bridges.....	28	4,815 ft.
Number of stone arch culverts and viaducts.....	198	11,275 ft.
Number of crossings of highways at grade.....	406	
Number of crossings of highways over railroad.....	3	
Number of crossings of highways under railroad.....	8	
Number of highway bridges 18 feet above track.....	3	
Number of crossings at which gates or flagmen are maintained.....	4	
Number of railroad crossings at grade (specifying each)....	9	
West of Independence, Burlington, Cedar Rapids & Northern.		
West of Cedar Falls, Burlington, Cedar Rapids & Northern.		
West of Ackley, Central Iowa.		
East of Iowa Falls, Burlington, Cedar Rapids & Northern.		
West of Webster City, Chicago & Northwestern.		
West of Fort Dodge, Chicago, Milwaukee & St. Paul.		
At Sioux City, Sioux City & Pacific.		
North of Waverly, Dubuque & Dakota.		
South of Charles City, Chicago, Milwaukee & St. Paul.		
Number of railroad crossings under other railroads (specifying each)....	1	
Under Chicago, Milwaukee & St. Paul Railroad, west of Delaware.		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, local.....	3.30
Average rate of fare per mile <i>received</i> from passengers to and from other roads, through.....	2.00
Average rate of fare per mile <i>received</i> from <i>all</i> passengers....	2.95
Average rate of local freight per ton per mile on roads operated by this company.....	1.62
Average rate of freight per ton per mile received from freight to and from other roads.....	1.55
Average rate per ton per mile received for all freight carried.	1.60
Percentage of freight originating at and carried to stations in Iowa to total freight carried in Iowa (this should not include fuel or any material for the use of the road.....	30

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DUBUQUE & SIOUX CITY RAILROAD.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1880.					
July	13 Hans Torgerson	Citizen, aged 80 years.		Shoulder bruised.	Fell off depot platform.
July	17 F. Ingalls	Passenger		Head and shoulder hurt.	Shoe-car became ditches.
August	24 N. Stanton	Brakeman		Killed.	Uncoupling cars in motion.
December	18 Daniel Geary	Brakeman		Scalp wound.	Fell off side of freight car.
1881.					
March	11 Samuel Smith	Passenger		Killed.	Climbing on moving train; drunk.
April	4 Child of Mrs. Findley	Passenger		Wound in face.	Stone thrown at passenger car window.
April	6 C. Atherton	Brakeman		Killed.	Foot caught in guard-rail.
April	27 J. Hartnett	Conductor		Killed.	Fell between cars in motion.
May	1 Koga Boss	Deaf and dumb		Shoulder dislocated.	Walking on track.
May	24 Peter Galle	Engine-house laborer.		Killed.	Walking on or across track.
June	23 F. McCullough	Brakeman		Collar-bone broken.	Coupling freight cars.

IOWA FALLS & SIOUX CITY RAILROAD.

1880.					
September	20 F. W. Burns	Citizen		Body severely bruised.	Fell off top of freight train.
October	16 Eugene Brown	Brakeman		One finger amputated.	Coupling freight cars.
1881.					
February	26 Hiram Wood	Citizen		Killed.	Walking on track.
April	8 Daniel Kelly	Citizen		Clavicle and 3 ribs broke.	Driving across track in front of train.

CEDAR FALLS & MINNESOTA RAILROAD.

1880.					
October	5 George Hulce	Child, two years old		Killed.	Crawled on track; struck by engine.
1881.					
February	8 John Graves	Engineer		Shoulder sprained.	Snow-plow run off track.
May	6 L. K. Musser	Brakeman		Died in 24 hours.	Fell off train in motion.

RECAPITULATION OF ACCIDENTS.

Killed—Passengers—from misconduct or want of caution	1
Employees—from misconduct or want of caution	5
Others—trespassing on track, etc.	2
<i>Total killed</i>	8
Injured—Passengers—from causes beyond their control.	2
Employees—from causes beyond their control.	1
misconduct or want of caution	3
Others—at stations and highway crossings	2
trespassing on track, etc.	2
<i>Total injured</i>	10

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

Division Superintendent—D. W. Parker, Dubuque, Iowa.

Attorneys, general and local— } Griffith & Knight, Dubuque, Iowa.
 } J. F. Duncombe, Fort Dodge, Iowa.

STATE OF ILLINOIS, }
COUNTY OF COOK. }

W. K. Ackerman, President, and I. C. Welling, Auditor, of the Illinois Central Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of their knowledge and belief.

[L. S. OF R. R.]

(Signed)

W. K. ACKERMAN.
J. C. WELLING.

Subscribed and sworn to before me, this 30th day of August, A. D. 1881.

PETER DAGGY,
Notary Public, Cook county, Illinois.

Received and filed in the office of the Commissioners of Railroads, this 2d day of September, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CEDAR FALLS & MINNESOTA RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income, fixed rental \$1,500 per mile per annum, or \$9,438.05 per month.....	\$	118,256.60
Total expense, 6 months 1880, \$1,177.39, and 6 months 1881, \$656.51.....		1,833.90
Net income	\$	111,422.70
Interest on funded debt.....	\$	111,090.00
Interest paid on funded debt.....		111,090.00

BALANCE SHEET.

ASSETS.

Construction account.....	\$	3,178,500.00
Other permanent investments (<i>as follows</i>):		
Lots on line.....	\$	2,599.59
Stock of Minnesota & Southwestern Railroad Co	1,580.00	
		4,179.59
Cash items (<i>as follows</i>):		
Cash	\$	94.24
Due from agents and companies.....	38,545.55	
		38,639.79
Other assets (<i>as follows</i>):		
Coupons paid.....	\$	4,000.00
Sinking fund.....	7,298.12	
Expense account....	656.51	
		12,854.63
Total assets	\$	3,224,174.01

LIABILITIES.

Capital stock.....	\$ 1,586,500.00
Funded debt, bonds outstanding.....	1,473,000.00
Unfunded debt (<i>as follows</i>):	
Bonds in sinking fund	100,000.00
Bonds in hands of company.....	14,000.00
Rent of road 5 months, 1881.....	47,190.25
Donations.....	3,233.34
Vouchers and accounts.....	250.42
<i>Total liabilities</i>	\$ 3,242,174.01

DESCRIPTION OF ROAD.

Length of main line of road from Junction near Cedar Falls to Mona, miles.....	75.53
Gauge of track.....	4 feet, 8½ in.

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 2,550,000.00
Capital stock authorized by vote of company	1,586,500.00
Capital stock issued, number of shares, 15,865; amount paid in.	1,586,500.00
Total number of stockholders.....	91

DEBT.

Funded debt, as follows:

Bonds due 1884, rate of interest, seven per cent	\$ 210,000.00
Bonds due 1907, rate of interest, seven per cent	1,377,000.00
<i>Total amount of funded debt</i>	\$ 1,587,000.00

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—John L. Kennedy, New York.
Secretary—C. H. Booth, Dubuque, Iowa.
Treasurer—C. H. Booth, Dubuque, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

John S. Kennedy, New York.
 Jas. A. Roosevelt, New York.
 E. F. Winslow, New York.
 Henry W. Ford, New York.
 Alexander Taylor, Jr., New York.

General offices at Dubuque, Iowa.

Date of annual meeting of stockholders, second Monday in April.

Fiscal year of the company January 1st to December 31st, both included.

STATE OF IOWA, }
COUNTY OF DUBUQUE. }

C. H. Booth, Secretary and Treasurer of the Cedar Falls and Minnesota Railroad Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of his knowledge and belief.

(Signed)

C. H. BOOTH,
Secretary and Treasurer.

Subscribed and sworn to before me, this 9th day of October, A. D. 1881.

[L. s.]

ED. W. DUNCAN,
Notary Public in and for Dubuque County, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 8th day of October, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

DUBUQUE & SIOUX CITY RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income	\$	368,904.90
Total expenses (including taxes).....		6,752.26
Net income.....	\$	362,052.64
Interest on funded debt.....		61,705.00
Interest paid on funded debt.....		61,705.00
Dividends declared, 5½ per cent.....		274,961.50

BALANCE SHEET.

ASSETS.

Construction account	\$	5,621,112.41
Other permanent investments (<i>as follows</i>):		
Stock of Iowa Land and Loan Co.....		280,819.40
Bonds of Dubuque & Dakota Railroad Co.....		15,000.00
Cash items (<i>as follows</i>):		
Cash.....	\$	600.19
Bills receivable.....		30,000.00
Due from agents and companies.....		33,197.57
		63,906.76
Total assets.....	\$	5,960,738.87

LIABILITIES.

Capital stock.....	\$	4,999,950.62
Funded debt.....		881,500.00
Unfunded debt (<i>as follows</i>):		
Dividends unpaid.....		14,380.81
Vouchers and accounts.....		7,398.64
Profit and loss balance (if surplus) income account.....		57,523.00
Total liabilities.....	\$	5,960,738.87

DESCRIPTION OF ROAD.

Length of main line of road from Dubuque to Iowa Falls....	142.7
Gauge of track.....	4 ft. 8½ in

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 6,000,000.00
Capital stock authorized by vote of company.....	5,000,000.00
Capital stock issued, number of shares, 49,993; amount paid in.....	4,999,300.00
Capital stock paid in on shares not issued, number shares scrip.....	650.82
Total number of stockholders.....	375
Number of stockholders in Iowa.....	8
Amount of stock held in Iowa	30,200

DEBT.

Funded debt (*as follows*):

Bonds due 1883, rate of interest 7 per cent....	\$ 295,500.00
Bonds due 1894, rate of interest 7 per cent.....	586,000.00
<i>Total amount of funded debt.....</i>	<i>\$ 881,500.00</i>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Morris K. Jesup, New York.
Vice-President—James A. Roosevelt, New York.
Secretary—C. H. Booth, Dubuque.
Treasurer—Jno. B. Dumont, New York.

NAMES OF DIRECTORS, WITH RESIDENCE.

Morris K. Jessup, New York.
 James A. Roosevelt, New York.
 D. Willis James, New York.
 John F. Slater, Norwich, Connecticut.
 Abram S. Hewitt, New York.
 J. Pierpont Morgan, New York.
 Lorenzo Blackstone, Norwich, Connecticut.
 Mason Thompson, New York.
 S. H. Herriman, New York.

General offices at Dubuque, Iowa.

Date of annual meeting of stockholders, second Monday in January.

Fiscal year of the company, January 1st to December 31st, both inclusive

STATE OF IOWA,)
COUNTY OF DUBUQUE. }

I, C. H. Booth, Secretary and Assistant Treasurer of the Dubuque & Sioux City Railroad Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of my knowledge and belief.

(Signed)

C. H. BOOTH,
Secretary.

Subscribed and sworn to before me, this 6th day of October, A. D. 1881.

[L. s.]

ED. W. DUNCAN,
Notary Public in and for Dubuque county, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 8th day of October, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

IOWA FALLS & SIOUX CITY RAILROAD CO.,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 667,430.40
Total expenses (including taxes).....	5,129.88
Net income.....	662,301.02
Interest accrued during year.....	206,325.00
Interest on funded debt.....	206,325.00
Dividends declared at four per cent.....	184,940.00
Balance for the year, surplus.....	271,036.02
Balance at commencement of year.....	148,712.74
Add entries made in profit and loss account during the year, not included in the above statement.....	1,936.07
Balance at commencement of year as so charged.....	150,648.81
Balance June 30, 1881, surplus.....	421,684.83

ANALYSIS OF EARNINGS.

Rental for use of road and drawback under lease.....	\$ 248,898.27
From land department.....	407,800.00
From dividends on Missouri Valley Land Company Stock....	2,640.00
From interest.....	8,092.13
Total income from all sources.....	\$ 667,430.40

ANALYSIS OF EXPENSES.

Salaries of general officers.....	\$ 3,070.04
General expenses and clerk hire.....	2,059.84
Total expenses.....	\$ 5,129.88

SURPLUS.

Surplus at the commencement of year as so charged.....	\$	150,648.81
Surplus at the close of year.....		421,684.83
The amount of surplus in hands of treasurer and assistant treasurer:		
The amount in banks in New York	\$ 72,229.00	
The amount in banks in Boston and in hands of treasurer.....	439,966.57	
The amount in banks in Iowa.....	444.72	
		<hr/> 512,640.29
The amount invested in stocks		8,800.00
Give the name of each road, and the number of shares owned in each of them and the par value of shares:		
Two hundred and twenty shares of Missouri Valley Land Company, par value, \$50 per share.		
Amount absorbed in construction.....		140,000.00
Amount in balances from other roads.....		29,601.86
		<hr/> \$ 565,042.15
Deduct unfunded indebtedness.....		143,357.32
		<hr/> \$ 421,684.83

BALANCE SHEET

ASSETS.

Construction account	\$	7,585,000.00
Other permanent investments (<i>as follows</i>):		
Stock of Missouri Valley Land Company.....		8,800.00
Cash items (<i>as follows</i>):		
Cash	\$ 512,640.29	
Due from companies	29,601.86	
		<hr/> 542,242.15
<i>Total assets</i>	\$	8,136,042.15

LIABILITIES.

Capital stock.....	\$	4,623,500.00
Funded debt.....		2,947,500.00
Unfunded debt (<i>as follows</i>):		
Interest unpaid	\$ 103,792.50	
Vouchers and accounts.....	39,564.82	
		<hr/> 143,357.32
Profit and loss balance (if surplus).....		421,684.83
<i>Total liabilities</i>	\$	8,136,042.15

DESCRIPTION OF ROAD.

Length of main line of road from Iowa Falls to Sioux City, miles	183.69
Length of main line of road in Iowa	183.69
Total length of road belonging to this company	183.69
Weight of rails per yard, iron 56 pounds.	
Gauge of track	4 ft. 8½ in.

ADDITIONAL QUESTIONS.

LANDS—CONGRESSIONAL GRANT.

State the number of acres of land your company has already received from the Congressional grants	688,076.55
State the average price at which these lands are offered for sale by the company.....	6.00
State the average price at which these lands have been sold or contracted by the company.....	6.10
State the number of acres sold	443,320.78
State the amount received from sales.....	1,103,373.11
State the amount received from outstanding contracts	994,447.54
State the amount received from forfeited contracts (including interest on deferred payments received by the company) ..	263,042.11
State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30	2,360,862.76

LOCAL AID IN BUILDING ROAD.

State what local aid has been received in the construction of your road, including taxes voted by townships, swamp lands, etc.
 The road of this company is operated by the Illinois Central Railroad Company under a lease. The rental now received is thirty-six per cent of the gross earnings.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction.....</i>	<i>\$ 7,585,000.00</i>
Average cost of construction per mile of road (not including sidings), 183.69 miles.....	41,292.40
Proportion of construction for Iowa.....	7,585,000.00

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 6,000,000.00
Capital stock issued, number of shares, 46,250; amount paid in.....	4,625,000.00
Capital stock now outstanding	4,625,000.00
<i>Total amount paid in as per books of the company</i>	<i>4,625,000.00</i>
Total number of stockholders.....	285
Number of stockholders in Iowa	12
Amount of stock held in Iowa	\$ 47,900.00
Capital stock per mile.....	25,178.00

DEBT.

Funded debt as follows:

First mortgage bonds due October 1, 1917; rate of interest, seven per cent	2,947,500.00
Unfunded indebtedness.....	143,357.32
Total amount of funded debt	2,947,500.00
Amount of unfunded debt.....	143,357.32

Total amount of debt liabilities \$ 3,090,857.32

Stock and debt..... 7,715,857.32

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Horace Williams, Cedar Rapids, Iowa.
Vice-President—J. Van Deventer, Cedar Rapids, Iowa.
Secretary—P. E. Hall, Cedar Rapids, Iowa.
Treasurer—David P. Kimball, Boston, Massachusetts.
Assistant Treasurer—J. Van Deventer, Cedar Rapids, Iowa.
Auditor—Henry V. Ferguson, Cedar Rapids, Iowa.
Land Commissioner—J. Van Deventer, Cedar Rapids, Iowa.
Auditor of Land Department—P. E. Hall, Cedar Rapids, Iowa.
Register of Lands—Chas. H. Clark, Cedar Rapids, Iowa.
Register of Stock—David P. Kimball, Boston, Massachusetts.
Attorneys, general and local—Joy & Wright, Sioux City, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

Fred L. Ames, North Easton, Massachusetts.
 Oliver Ames, North Easton, Massachusetts.
 John I. Blair, Blairstown, New Jersey.
 D. C. Blair, Belvidere, New Jersey.
 Prince S. Crowell, East Dennis, Massachusetts.
 J. Van Deventer, Clinton, Iowa.
 Horace Williams, Clinton, Iowa.

General offices at Cedar Rapids, Iowa.

Date of annual meeting of stockholders, third Wednesday in May.

Fiscal year of the company ends March 31st.

STATE OF IOWA, }
 COUNTY OF LINN. }

P. E. Hall, Secretary, and Henry V. Ferguson, Auditor of the Iowa Falls and Sioux City Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of their knowledge and belief.

[L. S. OF R. R.] (Signed)

P. E. HALL.
 HENRY FERGUSON.

Subscribed and sworn to before me this 14th day of September, A. D. 1881.

[L. S.]

J. S. GILES,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this fifteenth day of September, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

SIOUX CITY & PACIFIC RAILROAD COMPANY.

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income	n	628,236.14
Total expenses (including taxes) ...		494,395.19
Net income.....		<u>133,840.95</u>
Rentals (specifying amount to each company):		
Fremont, Elkhorn & Missouri Valley Railroad Com-		
pany.....	\$	46,107.45
Interest accrued during year.....		201,347.66
Interest paid during year		72,808.46
Interest on funded debt.....		195,379.20
Interest paid on funded debt.....		66,840.00
Interest on other debt.....		5,968.46
Interest paid on other debt.....		5,968.46
Interest paid on preferred stock, secured by mortgage.....		11,830.00
Dividends declared (7 per cent).		
Balance for the year, deficit.....		125,444.16
Balance at commencement of year, surplus		89,379.79
Interest to June 30, 1880, accrued on Government bonds, not yet due.		1,171,199.89
Interest falling due during year not paid.....	\$ 30,840.00	
Interest on Government bonds accrued during year, not yet paid.....	97,699.20	
		<u>128,539.20</u>
Balance at commencement of year as so charged, deficit.....		1,081,220.10
Balance June 30, 1881, deficit		<u>1,206,664.26</u>

ANALYSIS OF EARNINGS.

From local passengers	\$	81,621.84
From through passengers		58,765.97
From express and extra baggage		8,291.16
From mails.....		16,858.84
Total earnings from passenger department.....	\$	<u>165,537.81</u>
From local freight.....	\$	185,643.18
From through freight.....		248,805.73
Total earnings from freight department.....	\$	<u>434,448.91</u>
Total transportation earnings.....	\$	<u><u>599,986.22</u></u>

Income from all sources (specifying same):	
From transportation.....	\$ 599,986.22
From miscellaneous sources.....	28,249.92
	<hr/>
	628,236.14
<i>Total income from all sources.....</i>	<i>\$ 628,236.14</i>
	<hr/>
Proportion for Iowa.....	\$ 291,563.38
Earnings per mile of road operated (average, 244.43 miles)....	2,569.68
Receipts from passenger trains per train mile run (miles 154,608).....	1.07
Receipts from freight trains per train mile run (miles 201,205)	2.16

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks, and general expenses..	\$ 26,993.98
Legal expenses	936.41
Insurance	1,470.00
Stationery and printing.....	5,439.00
Outside agencies and advertising.....	502.56
Contingencies and miscellaneous.....	9,667.85
Repairs of bridges (including culverts and cattle-guards)....	21,469.00
Repairs of buildings.....	14,750.75
Repairs of fences, road-crossings, and signs	1,187.95
Renewal of track.....	59,439.08
Repairs of road-bed and track.....	57,722.30
Repairs of locomotives.....	22,633.34
Fuel for locomotives.....	45,252.34
Oil and waste.....	3,593.12
Locomotive service, salaries and wages.....	32,876.58
Repairs of passenger cars.....	6,366.55
Train service, salaries and wages.....	28,333.64
Train expenses and supplies	4,254.75
Mileage passenger cars, debit balances.....	1,639.04
Repairs of freight cars.....	13,582.79
Mileage freight cars, debit balances.....	4,017.67
Telegraph expenses	5,155.15
Loss and damage, freight and baggage	597.25
Loss and damage, property and cattle, including losses by fire	4,139.93
Personal injuries	4,717.86
Agents and station service, salaries and wages.....	26,532.01
Station supplies.....	4,014.99
Expense of ferry included in miscellaneous.....	63,305.94
	<hr/>
<i>Total operating expenses.....</i>	<i>\$ 471,024.82</i>
	<hr/>
Taxes in Iowa	8,760.31
Taxes in other States.....	14,610.06
	<hr/>
<i>Total operating expenses and taxes.....</i>	<i>\$ 494,395.19</i>
	<hr/>
Maintenance of way	\$ 154,579.08
Motive power and cars	42,605.18
Conducting transportation	165,524.22
General expenses	131,686.11
	<hr/>
Total.....	\$ 494,395.19

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$	494,395.19
Proportion for Iowa.....	\$ 192,118.06	
Per mile of road operated (244.48)	2,022.23	
Per train mile for passenger, freight and mixed trains (miles 355,813)		1.39
Percentage of expenses and taxes to earnings		78.70
Net earnings per train mile (355,813 miles) cents.....		87.62

GENERAL RECAPITULATION.

Total earnings	\$	628,236.14
Total receipts during the year.....	\$ 608,419.30	
Total operating expenses.....		494,395.19
Net earnings—earnings above operating expenses	\$	133,840.95
Total receipts above operating expenses.....	\$	112,024.11
Percentage of net earnings to stock and debt.....		1.88
Percentage of net earnings to cost of road and equipment...		2.48

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Superstructure, including rails.....	\$	5,344.06
Land, land damages, and fences.....		1,654.62
Passenger and freight stations, coal-sheds, water-stations, and eating-house.....		5,036.08
Machine shops, including machinery and tools.....		167.80
Total for construction.....	\$	12,302.51
Total for equipment.....	\$	29,472.36
Total expenditures charged to property accounts.....	\$	41,674.87
Net addition to property account for the year.....	\$	41,674.87

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$	5,397,226.15
Equipment and ferry-boat trusts		312,800.00
Bonds of this company		500.00
Cash items (as follows):		
Cash.....	\$	27,208.76
Due from agents, companies and individuals.....		72,873.71
		99,582.47
Other assets (as follows):		
Materials and supplies.....	\$	65,439.62
Accounts against U. S. government for transportation.....		43,571.81
		109,011.43
Profit and loss balance (if deficit).....		1,206,864.26
Total assets.....	\$	7,125,784.31

LIABILITIES.

Capital stock.....	\$	2,068,400.00
Funded debt.....		3,256,320.00
Unfunded debt (<i>as follows</i>):		
Interest unpaid.....	\$	1,269,502.80
Notes payable.....		398,800.00
Vouchers and accounts.....		132,761.51
		<hr/>
		1,801,064.31
<i>Total liabilities</i>	\$	7,125,784.31

This company, in connection with the companies owning the line from Chicago to Missouri Valley, Iowa, has agreed to contribute an amount necessary, in addition to the rental of the extensions of the Fremont, Elkhorn & Missouri Valley Railroad west of Wisner, Nebraska, to meet the interest on the bonds of such extensions issued for the actual cost thereof, in proportion to the earnings of the contributing lines derived from such extensions.

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....	154,608
Freight train mileage.....	201,205
Switching train mileage.....	157,899
Other train mileage (construction).....	2,100
<i>Total train mileage</i>	<hr/>
	515,812
Number of local passengers.....	73,810
Number of through passengers.....	26,086
<i>Total number of passengers</i>	<hr/>
	99,896
Local passenger mileage (local passengers carried one mile)...	2,230,298
Through passenger mileage (through passengers carried one mile).....	1,906,890
Number tons of local freight carried.....	118,773
Number tons of local freight carried east.....	41,449
Number tons of local freight carried west.....	77,324
Number tons through freight carried.....	144,943
Number tons through freight carried east.....	79,793
Number tons through freight carried west.....	65,150
Total number tons freight carried.....	263,716
Local freight mileage (tons local freight carried one mile)....	10,372,236
Through freight mileage (tons through freight carried one mile).....	8,936,651
Average weight of passenger trains (exclusive of passengers), tons.....	125
Average number of cars in passenger trains.....	3.87
Average weight of freight trains (exclusive of freight), tons...	213
Average number of cars in freight train.....	16.16
Average number of persons employed on trains.....	4
Miles run by passenger, mail and baggage cars east.....	294,106
Miles run by passenger, mail and baggage cars west.....	304,642
Miles run by freight cars east.....	1,538,813
Miles run by freight cars west.....	1,716,953
Mileage local passengers east.....	1,047,006
Mileage local passengers west.....	1,183,292
Mileage through passengers east.....	953,089
Mileage through passengers west.....	953,851
Mileage local freight east.....	3,670,744
Mileage local freight west.....	6,701,492
Mileage through freight east.....	4,460,444

Mileage through freight west.....	4,476,207
Rate of speed of passenger and express trains, including stops, miles	22.18
Rate of speed of freight trains, including stops, miles.....	11.94

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain.....	60,162	22.81
Flour.....	1,228	.47
Provisions (beef, pork, lard, etc.)	1,488	.56
Animals	28,651	10.85
Other agricultural products	2,611	1.00
Lumber and forest products	55,168	20.92
Coal.....	27,820	10.55
Plaster.....	807	.31
Salt.....	2,084	.79
Railroad iron and other construction material.....	45,910	17.41
Stone and brick.....	1,526	.58
Manufactures—articles shipped from point of production	3,489	1.32
Merchandise, and other articles not enumerated above	32,792	12.43
<i>Total tons carried.....</i>	<i>263,716</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road from Missouri Valley to Sioux City, Iowa, miles.....	75.65	
Length of main line of road from California Junction to Fremont, Nebraska.....	31.77	
Length of main line of road in Iowa		107.42
Length of main line of road in Nebraska.....		80.47
Total length of road belonging to this company.....		26.95
Aggregate length of sidings and other tracks not above enu- merated.....		107.42
Same in Iowa.....		18.54
Aggregate length of track, computed as single track.....		9.24
Same in Iowa.....		120.96
Total length of iron rails in tracks.....		89.71
Weights per yard, iron, 56 pounds.....		120.96
Gauge of track.....	4 ft. 8½ in.	

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY
THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each:

Fremont, Elkhorn & Missouri-Valley Railroad:	
Fremont to Neligh, Nebraska	114.65
Norfolk Junction to Creighton, Nebraska.....	42.06
Total length of above roads.....	156.71
Total length of above roads in other States (specifying each):	
Nebraska.....	156.71
Total miles of road operated by this company	264.13
Total miles of road operated by this company in Iowa	80.47
Number of stations in Iowa on all roads operated by this company.....	12
Number of telegraph offices in same.....	10
Number of stations on all roads owned by this company.....	16
Same in Iowa.....	12

EMPLOYES.

Number of persons regularly employed on all roads operated by company.....	630
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EQUIPMENT.

	NOT OWNED.	OWNED.	TOTAL.
Number of locomotives.....	9	12	21
Number of passenger cars.....	4	8	12
Number of baggage, mail, and express cars.....		6	6
Number of freight cars (basis of 8 wheels).....	410	155	564
Number of other cars.....		14	11
Maximum weight of locomotives in working order, tons.			34
Average weight of locomotives in working order.....			31
Maximum weight of tenders full of fuel and water.....			22
Average weight of tenders full of fuel and water.....			20
Maximum weight of passenger cars.....			20
Average weight of passenger cars.....			19
Number of mail and baggage cars.....			6
Number of 8-wheel box freight cars.....			449
Number of 8-wheel platform cars.....			116
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender..	41 feet, 8 in.		
Total length of heaviest engine and tender over all.....	51 feet, 8 in.		
Number of locomotives equipped with train-brake.....			6
Kind of brake, Westinghouse automatic air brake.			
Number of cars equipped with train-brake.....			17
Kind of brake, Westinghouse automatic air brake.			
Number of passenger cars with Miller platform and buffer...			17
Part of road first opened for operation during the past year, leased lines:			
July 26, 1880, Oakdale to Neligh, miles.....			5.31
October 11, 1880, Norfolk Junction to Pierce, Nebraska..			14.21
October 25, 1880, Pierce to Plainview, Nebraska.....			17.30
June 5, 1881, Plainview to Creighton, Nebraska.....			10.65
Total.....			4,737

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES

American Express Company. One and one-half first-class rates on all packages weighing in excess of 20 pounds, except on fresh fish, oysters, fruit, vegetables, butter, eggs, poultry, game, coarse furs, and beer, on which we receive first-class rates.

TRANSPORTATION COMPANIES.

Cars of all transportation companies are allowed to run over lines of this company, receiving regular mileage; no preference, and no contract. We have paid U. S. Rolling Stock Company, New York City, \$1,680 for the use of cars.

SLEEPING CARS.

Sleeping cars, owned by Sioux City & St. Paul Railroad Company, run on night trains between Missouri Valley and Sioux City for through business between St. Paul and Kansas City. Pullman sleeping cars run on day trains between Missouri Valley and Sioux City, in connection with Chicago & Northwestern Railway to and from Chicago.

Additional charges: "On St. Paul train" between Council Bluffs or Missouri Valley and Sioux City, \$1.50; St. Paul, \$2. On Pullman car between Chicago and Sioux City, \$3; for seat between Missouri Valley and Sioux City, 50 cents.

To St. Paul & Sioux City Railroad Company, for St. Paul sleepers, mileage, at 3 cents per mile, \$972.54.

To Chicago & Northwestern Railway Company, for mileage on Pullman sleepers, 2 cents per mile, \$812.94.

Owners of sleeping cars receive earnings for berths and seats.

U. S. MAIL.

The United States government withholds all compensation for mail-service. The amount charged the government for mail service is: For route, Missouri Valley to Sioux City and California Junction, Iowa, to Fremont, Nebraska, 108.41 miles, \$10,231.02 per annum; for route, Fremont to Neligh, Nebraska, 115.44 miles, \$6,711.68.

TONNAGE CROSSING THE MISSOURI RIVER AT BLAIR, FOR THE YEAR ENDING JUNE 30, 1881.

East-bound, number of tons.....	83,987
West-bound, number of tons....	63,602
Total.....	147,589

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$	5,897,226.15
Average cost of same per mile.....		50,244.15
Proportion for Iowa to June 30, 1879, on mileage in Iowa, as compared to whole line.....	\$	4,007,871.92
Charged to construction and equipment accounts for Iowa, during year ending, June 30, 1880.....		4,406.44
Charged to construction and equipment accounts for Iowa, during year ending, June 30, 1881.....		28,206.92
		4,040,485.28

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
Near California Junction	Pile.....	Wood.....	48 feet.....	1881.
At various places lengthening out old bridges..	Pile and trestle....	Wood.....	586 feet.....	1881.

	NO.	LENGTH.
Number of pile and trestle bridges and length in Iowa.....	67	6,058 ft.
Number of spans of bridges of 100 feet and upward.....	2	
Number of combination bridges, aggregate length, feet....	3	415 ft.
Number of crossings of highways at grade.....	89	
Number of railroad crossings at grade (specifying each)....	2	
Chicago, St. Paul, Minnesota & Omaha Railway, at Sioux City.		
Illinois Central Railroad freight track, at Sioux City.		

RATES OF FARE, ETC.

Average rate of fare per mile received from passengers to and from other roads (cents).....	3.08
Average rate of fare per mile received from all passengers (cents)	3.39
Average rate of freight per ton per mile received from freight to and from other roads (cents).....	2.77
Average rate per ton per mile received for all freight carried (cents).....	2.25
Percentage of freight originating at, and carried to, stations in Iowa, to total freight carried in Iowa (this should not include fuel or any material for the use of the road)	7.46

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 6,000,000.00
Capital stock authorized by vote of company..	\$ 2,068,400.00
Capital stock issued, number of shares, 20,684, amount paid in	2,068,400.00
Total amount paid in as per books of the company.....	2,068,400.00
Total number of stockholders.....	86
Number of stockholders in Iowa.....	11
Amount of stock held in Iowa.....	\$ 31,500.00
Capital stock paid in per mile.....	19,255.26

DEBT.

Funded debt, as follows:

First mortgage bonds, due January 1, 1898, rate of interest six per cent.	\$ 1,628,000.00
U. S. subsidy second mortgage, due January 1, 1898, rate of interest, six per cent.	1,628,320.00
Unfunded indebtedness	1,801,064.31
Total amount of funded debt.....	3,256,320.00
Amount of unfunded debt	1,801,964.31

Total amount debt liabilities..... \$ 5,057,384.31

Stock and debt..... \$ 7,125,784.31

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURY.	REMARKS.
1880.					
July	H. B. Thayer	Section hand	Missouri River crossing	Body and leg bruised	Struck by train when switching; his own fault.
August	C. C. Sweet	Baggageman	Missouri Valley	Sprained leg	Getting on train in motion; his own fault.
October	L. N. Turpin	Brakeman	Missouri River crossing	Finger bruised	Uncoupling engine from train; his own fault.
October	O. E. Fredericks	Brakeman	River Slout	Hand bruised and finger broken	Uncoupling cars; his own fault.
1881.					
January	William Dulaney	Brakeman	Missouri River crossing	Killed	Jumped from train in a collision, caused by his negligence, and was run over.

RECAPITULATION OF ACCIDENTS.

Killed—Employees—misconduct or want of caution.....	1
<i>Total killed</i>	1
Injured—Employees—misconduct or want of caution.....	4
<i>Total injured</i>	4

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Oliver Ames, Boston, Massachusetts.
Vice-President—D. C. Blair, Belvidere, New Jersey.
Secretary—P. E. Hall, Cedar Rapids, Iowa.
Treasurer—David P. Kimball, Boston, Massachusetts.
Assistant Treasurer—J. Van Deventer, Cedar Rapids, Iowa.
General Manager—P. E. Hall, Cedar Rapids, Iowa.
Superintendent—J. S. Wattles, Missouri Valley, Iowa.
Chief Engineer—J. E. Ainsworth, Missouri Valley, Iowa.
Superintendent of Telegraph—For Iowa, F. B. Hageman, Missouri Valley, Iowa; for Nebraska, T. B. Seeley, Blair, Nebraska.
Auditor—Henry V. Ferguson, Cedar Rapids, Iowa.
General Traffic Manager—F. C. Hills, Missouri Valley, Iowa.
Attorneys, general and local—E. S. Bailey, Clinton, Iowa; Joy & Wright, Sioux City, Iowa.

NAMES OF DIRECTORS WITH RESIDENCE.

Fred. L. Ames, North Easton, Massachusetts.
 Oliver Ames, North Easton, Massachusetts.
 John I. Blair, Blairstown, New Jersey.
 D. C. Blair, Belvidere, New Jersey.
 James Blair, Scranton, Pennsylvania.
 Wm. T. Glidden, Boston, Massachusetts.
 P. E. Hall, Cedar Rapids, Iowa.
 David P. Kimball, Boston, Massachusetts.
 Horace Williams, Clinton, Iowa.

General offices at Cedar Rapids, Iowa.

Date of annual meeting of stockholders, third Wednesday in May.

Fiscal year of the company, ends December 31st.

STATE OF IOWA, }
 COUNTY OF LINN. }

P. E. Hall, General Manager, and Henry V. Ferguson, Auditor of the Sioux City & Pacific Railroad Company, being duly sworn, depose and say that they have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of their knowledge and belief.

(Signed)

P. E. HALL,
 HENRY V. FERGUSON.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 14th day of September, A. D. 1881.

[L. S.]

J. S. GILES,

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 15th day of September, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

WABASH, ST. LOUIS & PACIFIC RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 13,441,104.78
Total expense (including taxes).....	9,419,490.10
Net income.....	\$ 4,021,614.68
Rentals	444,240.30
Interest accrued during year.....	2,992,025.89
Interest on funded debt	2,992,025.89
Interest on other debt	80,368.98
Dividends declared.....	641,058.00
Balance for the year—deficit.....	219,127.15
Balance June 30, 1881—deficit.....	219,127.15

ANALYSIS OF EARNINGS.

From passengers.....	\$ 2,506,087.71
From express and extra baggage.....	341,968.67
From mails.....	264,306.95
Total earnings from passenger department.....	\$ 3,112,313.33
Total earnings from freight department.....	\$ 10,184,556.99
Miscellaneous.....	\$ 56,863.81
Rents for use of road and sundries.....	87,370.65
Total income from all sources	13,441,104.78
Proportion for Iowa	\$ 1,452,333.90
Earnings per mile of road operated	5,218.59

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks	\$ 427,750.77
Legal expenses	83,806.17
Insurance	16,038.83
Stationery and printing	154,339.35
Outside agencies and advertising	220,319.54
Contingencies and miscellaneous (operating expenses not herein enumerated)	328,629.32
Repairs of bridges (including culverts and cattle-guards)	283,038.36
Repairs of buildings	179,673.11
Repairs of fences, road-crossings, and signs	75,930.69
Renewals of rails	226,382.52
Renewal of ties	263,731.72
Repairs of road-bed and track	1,354,337.34
Repairs of locomotives	603,761.12
Fuel for locomotives	803,464.24
Water supply	94,422.68
Oil and waste	142,868.00
Locomotive service, salaries and wages	952,388.05
Repairs of passenger cars	229,943.94
Passenger train service, salaries and wages	209,930.22
Passenger train supplies	36,440.25
Repairs of freight cars	563,189.29
Freight train service, salaries and wages	664,668.86
Freight train supplies	77,265.43
Telegraph expenses	175,586.77
Loss and damage, freight and baggage	58,997.73
Loss and damage, property and cattle, including losses by fire	71,051.68
Personal injuries	84,721.60
Agents and station service, salaries and wages	670,186.65
Station supplies	60,315.87

Total operating expenses \$ 9,113,190.10

Taxes in Iowa	5,414.10
Taxes in other States	300,885.90

Total operating expenses and taxes \$ 9,419,490.10

Maintenance of way	\$ 2,383,103.74
Motive power and cars	1,396,894.35
Conducting transportation	4,102,308.03
General expenses	1,537,183.98

Total \$ 9,419,490.10

RECAPITULATION OF EXPENSES.

Total expenses of operating the road	\$ 9,113,190.10
Proportion for Iowa (278.3 miles)	\$891,438.55
Per mile of road operated	3,203.09
Percentage of expenses to earnings	70.06

GENERAL RECAPITULATION.

Total earnings	\$ 13,353,734.13
Total receipts during the year	13,441,104.78
Total operating expenses	9,113,190.10
Net earnings—earnings above operating expenses	4,240,544.03
Total receipts above operating expenses	4,327,914.68
Percentage of net earnings to stock and debt	4.41
Percentage of net earnings to cost of road and equipment	4.41

**PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.**

Grading and masonry.....	\$ 59,239.60
Bridging	57,884.81
Superstructure, including rails.....	862,422.16
Land, land damages, and fences.....	124,441.39
Passenger and freight stations, coal-sheds, and water-stations.	101,512.29
Engine-houses, car-sheds, and turn-tables	106,695.62
Machine-shops, including machinery and tools.....	25,718.58
Engineering, agencies, salaries, and other expenses during construction.....	1,547.98
<i>Total for construction</i>	<i>\$ 1,339,462.43</i>
Passenger, mail, and baggage cars.....	47,748.56
Freight and other cars.....	976,616.75
<i>Total for equipment.....</i>	<i>\$ 1,024,365.31</i>
<i>Total expenditures charged to property accounts.....</i>	<i>\$ 2,447,554.70</i>
<i>Net addition to property account for the year.....</i>	<i>\$ 2,447,554.70</i>

BALANCE SHEET.

ASSETS.

Construction and equipment account.....	\$ 93,919,076.65
Sundry securities on hand.....	444,802.48
Other assets (<i>as follows</i>):	
Materials and supplies.....	2,014,459.30
<i>Total assets.....</i>	<i>\$ 96,378,338.43</i>

LIABILITIES.

Capital stock.....	\$ 43,651,800.00
Funded debt	49,406,858.27
Vouchers and accounts.....	2,765,700.55
Balance to credit income account since January 1st, 1881.....	554,979.61
<i>Total liabilities</i>	<i>\$ 96,378,338.43</i>

MILEAGE, TRAFFIC, ETC.

Total number of passengers.....	1,497,329
Passenger mileage (passengers carried one mile).....	114,487,413
Total number tons freight carried	4,888,769
Freight mileage (tons freight carried one mile).....	1,118,231,413

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.
Grain	1,816,736
Flour	136,490
Provisions (beef, pork, lard, etc.)	62,587
Animals	363,371
Other agricultural products	105,170
Lumber and forest products	587,943
Coal	540,955
Plaster	87,498
Salt	82,426
Petroleum	26,224
Railroad iron—iron and steel rails	182,853
Other iron and castings	49,227
Cotton	43,933
Ores	26,482
Manufactures—articles shipped from point of production	124,695
Merchandise, and other articles not enumerated above	673,622
<i>Total tons carried</i>	<i>4,888,769</i>

DESCRIPTION OF ROAD.

Length of main line of road in Iowa	278.30
Total length of road belonging to this company	1,491.68
Total miles of road operated by this company	2,558.88
Total miles of road operated by this company in Iowa	278.30
Number of stations in Iowa on all <i>roads operated</i> by this company	49
Number of telegraph offices in same	28
Number of stations on all <i>roads owned</i> by this company	603
Same in Iowa	41

EMPLOYES.

Number of persons regularly employed on all roads operated by company	11,211
Same in Iowa	596

EQUIPMENT.

Number of locomotives	458
Number of passenger cars	163
Number of baggage, mail, and express cars	116
Number of parlor cars	8
Number of dining cars	2
Number of freight cars (basis of 8 wheels)	12,581
Number of other cars	779

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

Pacific and United States express companies run on this road.

TRANSPORTATION COMPANIES.

Cars of the following transportation companies run over our road:

Red Line, Merchant's Despatch, Erie & North Shore Despatch, Wabash & Erie Line, National Despatch, Hoosac Tunnel Line, Canada Southern Line, South Shore Line, Star Union Line.

U. S. MAIL.

The compensation paid us by the U. S. government for the transportation of its mails, for the year ending June 30th, 1881, on all lines operated by this company is \$284,308.95.

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 98,919,076.65
Average cost of same per mile.....	36,701.47
Proportion of same for Iowa.....	1,021,401.91

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

	NUMBER.	LENGTH.
Number pile and trestle bridges and length in Iowa, feet.....	287	22,384
Number of spans of bridges, of 100 feet and upward.....	17	
Number of spans of bridges, less than 100 feet.....	8	
Number of combination bridges.....	1	
Number of wooden bridges.....	25	
Number of crossings of highways at grade.....	83	
Number of railroad crossings at grade (specifying each)	9	
Number of railroad crossings over other railroads (specifying each):		
Chicago, Burlington & Quincy Railroad Company	4	
Chicago, Rock Island & Pacific Railway Company.....	2	
Burlington & Missouri River Railroad Company.....	2	
Chicago & Northwestern Railway Company.....	1	

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents	2.279
Average rate per ton per mile received for all freight carried .....	.894

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 40,000,000.00
Capital stock authorized by vote of company.....	12,874,000.00
<i>Total amount paid in as per books of the company.....</i>	<i>\$ 48,651,800.00</i>
Total number of stockholders.....	882
Common stock	\$ 22,064,800.00
Preferred stock.....	21,587,000.00

DEBT.

Funded debt, as follows:

First mortgage bonds, Toledo & Illinois R.	\$ 900,000.00
First mortgage bonds, Lake Erie, Wabash & St. Louis R.	2,500,000.00
First mortgage bonds, Great Western R. of 1859	2,496,000.00
First mortgage bonds, Illinois & Southern Iowa R.	300,000.00
First mortgage bonds, Decatur & East St. Louis R.	2,700,000.00
First mortgage bonds, Quincy & Toledo R.	500,000.00
First mortgage bonds, Great Western R. west of Decatur. . .	3,000.00
Second mortgage bonds, Toledo & Wabash R.	1,000,000.00
Second mortgage bonds, Wabash & Western R.	1,500,000.00
Second mortgage bonds, Great Western R. of 1859.	2,500,000.00
Consolidated sinking fund bonds, Toledo, Wabash & Western R.	2,610,000.00
Wabash Railway funded debt bonds, 7 per cent.	524,500.00
Wabash Railway funded debt bonds, graduated	1,243,500.00
Wabash Railway, second consolidated mortgage bonds. . . .	1,600,000.00
Mortgage notes, 2d series	49,000.00
Mortgage notes, 3d series	360,000.00
Graduated scrip certificates	639,560.50
Seven per cent graduated scrip certificates, from August 1, 1877.	116,585.00
Seven per cent graduated scrip certificates, from February 1, 1877.	416,212.77
Rolling stock certificates	50,000.00
First mortgage bonds, Hannibal & Naples R.	500,000.00
First mortgage bonds, Champaign, Havana & Western Division.	1,572,000.00
First mortgage bonds, Chicago Division	4,500,000.00
Real estate notes	73,000.00
General mortgage bonds	7,750,000.00
First mortgage bonds, North Missouri R.	6,000,000.00
Real estate and railway mortgage bonds, St. L., K. C. & N. R. .	3,000,000.00
St. Charles Bridge, 1st mortgage bonds	1,000,000.00
St. Charles Bridge, 2d mortgage bonds	388,500.00
First mortgage bonds, Omaha Division	2,350,000.00
First mortgage bonds, Clarinda branch	264,000.00
<i>Total amount of funded debt.</i>	<i>\$ 49,405,858.27</i>
Unfunded indebtedness	2,765,700.55
Interest paid on same during year	\$ 30,368.88
Total amount of funded debt	49,405,858.27
Amount of unfunded debt	2,765,700.55
<i>Total amount of debt liabilities.</i>	<i>\$ 52,171,558.82</i>
Stock and debt	96,883,358.82

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING
EXTENT AND CAUSE THEREOF.

DATE.	NAME.	OCCUPATION.	PLACE.	INJURED.	REMARKS.
1880.					
August 20	G. C. Copeland	Yard Master	Ottumwa	Sprained foot	Stepping from one car to another; fell, no bones broken.
September 15	Jno. Reynolds	Brakeman		Badly injured	Caught between engine and car while coupling. Beyond his control.
September 19	W. E. Clarke	Brakeman	Bingham	Leg cut, not seriously	Caused by train jumping track, at Bingham, Iowa. Beyond his control.
October 29	F. D. Foster	Brakeman	Shenandoah	Arm mashed	Coupling at Shenandoah. Amputation not necessary. Beyond his control.
December 30	Chas. Linkey	Dining car employe	Near Council Bluffs		Slightly injured by car jumping track near Council Bluffs, Iowa. Beyond his control.
December 30	P. Hocketter	Dining car employe	Near Council Bluffs		Slightly injured by car jumping track near Council Bluffs, Iowa. Beyond his control.
December 30	Geo. Patrick	Dining car employe	Near Council Bluffs		Slightly injured by car jumping track near Council Bluffs, Iowa. Beyond his control.
1881.					
February 8	T. R. Fulton	Brakeman	Blanchard	Two fingers mashed	Coupling cars. Beyond his control.
June 25	Wm. Thornton	Farmer	Carbon	Killed	Run over. Was lying on track intoxicated.

RECAPITULATION OF ACCIDENTS.

Killed—Others—trespassing on track, etc.....	1
<i>Total killed</i>	<u>1</u>
Injured—Employees—from causes beyond their control.....	8
<i>Total injured</i>	<u>8</u>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Solon Humphreys, New York.

First Vice-President—A. L. Hopkins, New York.

Secretary and Second Vice-President—Jas. F. Howe, St. Louis.

Treasurer—W. B. Corneau, St. Louis.

General Manager—J. C. Gault, St. Louis.

General Superintendents—R. Andrews, Toledo, Ohio; F. M. Kissock, St. Louis, Missouri.

Division Superintendents—{ W. F. Merrill, Chicago.
H. F. Clark, Springfield, Illinois.
T. B. Burnett, Rantoul, Illinois.
G. B. Parsell, Moberly, Missouri.
M. G. Cary, Kansas City, Missouri.
J. W. Blanchard, Stanberry, Missouri.
F. D. Schemerhorn, Quincy, Illinois.

Chief Engineer—E. A. Garvey, St. Louis Missouri.

Superintendent of Telegraph—C. Selden, St. Louis, Missouri.

Auditor—D. B. Howard, St. Louis, Missouri.

General Passenger Agent—H. C. Townsend, St. Louis, Missouri.

General Freight Agent—M. Knight, St. Louis, Missouri.

Attorneys, general and local—Wager Swayne, New York; W. H. Blodgett, St. Louis.

NAMES OF DIRECTORS, WITH RESIDENCE.

Solon Humphreys, New York.

A. L. Hopkins, New York.

Jay Gould, New York.

Russell Sage, New York.

Samuel Sloan, New York.

Thos. E. Tutt, St. Louis, Missouri.

James F. How, St. Louis, Missouri.

B. W. Lewis, St. Louis, Missouri.

Chas. Ridgely, Springfield, Illinois.

G. L. Dunlap, Chicago, Illinois.

F. L. Ames, Boston, Massachusetts.

Jas. Cheney, Ft. Wayne, Indiana.

Jas. F. Joy, Detroit, Michigan.

General offices at St. Louis, Missouri.

Date of annual meeting of stockholders, second Tuesday in March.

Fiscal year of the company, calendar year.

STATE OF MISSOURI, }
CITY OF ST. LOUIS. }

James F. How, Second Vice-President and Secretary of the Wabash, St. Louis & Pacific Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of his knowledge and belief.

(Signed)

JAMES F. HOW,

Second Vice-President and Secretary, W., St. L. & P. Ry Co.

[L. S. OF R. R.]

Subscribed and sworn to before me, this 15th day of September, A. D. 1881.

GEO. S. GROVER,

[L. S.]

Notary Public, City of St. Louis, State of Missouri.

Received and filed in the office of the Commissioners of Railroads, this seventeenth day of September, 1881.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

BURLINGTON & NORTHWESTERN RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	70,159.18
Total expenses (including taxes).....		39,965.81
Net income..	\$	30,193.37
Rentals (specifying amount to each company):		
Burlington, Cedar Rapids & Northern.....	\$	4,200.00
Interest accrued during year		15,213.09
		<u>19,413.09</u>
Interest on funded debt.....		15,104.00
Interest on other debt		100.09
Balance for the year over operating, taxes, rent, and interest..		<u>10,780.20</u>

ANALYSIS OF EARNINGS.

From local passengers	\$	12,907.10
From through passengers		155.76
From express and extra baggage.....		522.71
From mails.....		<u>1,677.54</u>
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i>14,663.11</i>
From local freight.....	\$	45,990.19
From through freight.....		<u>9,508.88</u>
<i>Total earnings from freight department.....</i>	<i>\$</i>	<i>55,499.07</i>
<i>Total transportation earnings.....</i>	<i>\$</i>	<i>70,159.18</i>
Earnings per mile of road operated.....	\$	1,828.49
Receipts from all trains per train mile run .....		.834

Estimated on basis of 38.37 miles, being mileage of our own road, not including third rail of Burlington, Cedar Rapids & Northern, as we carry no freight to stations on Burlington, Cedar Rapids & Northern, and get but a limited amount of passenger receipts for passengers to and from Burlington and stations on the line of the Burlington, Cedar Rapids & Northern Railway.

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 3,119.28
Legal expenses.....	359.62
Insurance.....	75.00
Stationery, printing, and advertising.....	725.10
Contingencies and miscellaneous.....	1,339.06
Office rent.....	630.00
Repairs of bridges (including culverts and cattle-guards).....	75.75
Repairs of buildings.....	361.63
Repairs of road-bed and track.....	9,373.43
Repairs of locomotives.....	2,546.17
Fuel for locomotives.....	4,749.60
Water supply.....	399.75
Oil and waste.....	513.20
Locomotive service, salaries, and wages.....	4,234.18
Repairs of freight and passenger cars.....	2,940.76
Passenger and freight train service, salaries and wages.....	3,743.86
Loss and damage, freight and baggage.....	72.61
Loss and damage, property and cattle, including losses by fire.....	722.18
Personal injuries.....	35.00
Agents and station service, salaries and wages.....	3,094.23
<i>Total operating expenses.....</i>	<i>\$ 39,150.41</i>
Taxes in Iowa.....	815.40
<i>Total operating expenses and taxes.....</i>	<i>\$ 39,965.81</i>
Maintenance of way.....	\$ 9,810.81
Motive power and cars.....	5,526.93
Conducting transportation.....	17,564.61
General expenses.....	7,063.46
	\$ 39,965.81

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$ 39,965.81
Per mile of road operated (basis 38.87 miles main line.....)	\$ 1,041.59
Per train mile for passenger, freight and mixed trains, miles, 58,510 (owing to third rail it is difficult to give these percentages with any accuracy).....	.683
Percentage of expenses to earnings.....	56.96
Net earnings per mile, 38.37 miles.....	280.95
Net earnings above operating expenses, per mile.....	786.90

GENERAL RECAPITULATION.

Total earnings.....	\$ 70,159.18
Earnings.....	\$ 70,159.18
Stock.....	3,157.80
Washington subscription and tax.....	4,963.73
Total receipts during the year.....	\$ 78,280.71
Total operating expenses (including taxes).....	39,965.81
Net earnings—earnings above operating expenses and taxes..	\$ 30,193.37
Total receipts above operating expenses (stock account too incomplete for accurate percentage)..	\$ 48,087.84
Percentage of net earnings to cost of road and equipment.....	7.90

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

Grading and masonry	\$	1,530.28
Bridging		131.41
*Superstructure, including rails	\$	4,439.77
Land, land damages, and fences		720.54
Passenger and freight stations, coal-sheds, water-stations, engine-houses, car-sheds, turn-tables, and machine-shops.		1,936.15
Engineering, agencies, salaries, and other expenses during construction.		81.25
Telegraph		918.23
<i>Total for construction</i>	\$	<u>878.09</u>
Freight and other cars		4,760.52
Other expenditures charged to property account (<i>specifying same</i>):		
Tools and sundries		317.93
	\$	<u>5,078.45</u>
Property sold (or reduced in valuation on the books) and credited property accounts during the year.		<u>4,439.77</u>
<i>Net addition to property account for the year</i>	\$	<u>5,956.54</u>

SURPLUS.

The amount of its own stock or bonds owned by company.	\$	16,200.00
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BALANCE SHEET.

DEBIT.

Engineering	\$	8,048.60
Supplies		7,006.40
Expense		12,729.85
Operating		53,035.39
Right of way		17,313.33
Construction		271,073.26
Bills receivable		2,862.75
C., B. & Q. R'y		717.32
Interest		43,610.07
Equipment		58,323.93
Building		13,274.20
Repairs		33,474.28
Rent (track)		17,442.65
Fencing		717.26
Telegraph		918.23
Depot grounds		3,800.05
Surveys		3,103.95
Cash		4,178.78
<i>Total</i>	\$	<u>552,980.30</u>

* A large amount of rails, etc., on hand was omitted from last report, no "supply account" having been opened until present year. Over-charge claims for freight on iron were also realized, thus entitling us to a net credit for "rails" of \$4,439.37.

CREDIT.

Stock.....	\$.	143,143.91
Mail service.....		4,178.26
Freight service.....		119,295.62
Passenger service.....		20,811.29
Express service.....		1,212.12
Express company (advanced).....		500.00
First mortgage bonds.....		120,000.00
Second mortgage bonds.....		83,800.00
Washington township subscription.....		1,955.00
Washington township tax.....		28,678.10
Crawford township tax.....		15,687.00
Crawford township subscription.....		4,819.00
Total.....	\$	552,980.30

MILEAGE, TRAFFIC, ETC.

Train mileage.....		58,510
Total train mileage.....		58,510
Number of local passengers.....		22,166
Number of through passengers		82
Total number of passengers.....	\$	22,248
Local passenger mileage (local passengers carried one mile)...		543,966
Through passenger mileage (through passengers carried one mile).....		4,264
Number tons local freight carried in Iowa.....		35,796
Number tons local freight carried east in Iowa.....		30,000
Number tons local freight carried west in Iowa.....		5,190
Number tons through freight carried in Iowa.....		4,249
Number tons through freight carried east in Iowa.....		4,001
Number tons through freight carried west in Iowa.....		248
Total number tons freight carried		40,045
Local freight mileage (tons local freight carried one mile) ...		1,154,717
Through freight mileage (tons through freight carried one mile).....		146,384
Total freight mileage (tons, all freight carried one mile).....		1,301,101
Number of miles run by loaded freight cars		222,997
Number of miles run by empty freight cars.....		133,256
Average number of cars in mixed train		9
Miles run by passenger, mail and baggage cars.....		119,912
Miles run by freight cars		356,253
Rate of speed of freight trains, including stops (miles).....		13 1/4

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	29,518	73.71
Flour	82	.20
Provisions (beef, pork, lard, etc.).....	212	.53
Animals	4,110	10.28
Other agricultural products.....	215	.54
Lumber and forest products.....	1,884	4.70
Coal.....	1,549	3.87
Railroad iron—iron and steel rails.....	24	.06
Manufactures—articles shipped from point of production	2.10	.53
Merchandise, and other articles not enumerated above.....	2,235	5.58
Total tons carried	40,045	100

DESCRIPTION OF ROAD.

Length of main line of road from Burlington to Washington.	38.37
Aggregate length of sidings and other tracks not above enumerated.	2.79
Weight of rails per yard, iron, main line 30 pounds.	
Weight of rails per yard, iron, third rail, 50 pounds.	
Gauge of track	36 in.
Total miles of road operated by this company in Iowa, main line.	38.37
Total miles of road operated by this company in Iowa, third rail.	14.13
Number of stations in Iowa on all <i>roads operated</i> by this company.	12
Number of telegraph offices in same.	7
Number of stations on all <i>roads owned</i> by this company.	9

In addition to the track reported above this company has leased the right to run over 14.13 miles of the Burlington, Cedar Rapids & Northern Railway, by means of a third rail, laid down and owned by this company, between Burlington and Mediapolis. This company has also laid down and are using .03 miles of sidings on depot grounds belonging to above named corporation.

EMPLOYEES.

Number of persons regularly employed on all roads operated by company, average.	75
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EQUIPMENT.

Number of locomotives.	3
Number of passenger cars.	2
Number of baggage, mail and express cars.	1
Number of freight cars (basis of 8 wheels).	71
Number of other cars.	13
Maximum weight of locomotives in working order, pounds.	41,400
Average weight of locomotives in working order.	33,800
Maximum weight of tenders full of fuel and water.	23,000
Average weight of tenders full of fuel and water.	19,000
Maximum weight of passenger cars.	21,000
Average weight of passenger cars.	18,000
Number of mail and baggage cars.	1
Number of 8-wheel box freight cars.	54
Number of 8-wheel flat cars.	6
Number of 8-wheel platform cars.	11
Caboose, hand, and others.	13
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender.	33 ft. 9 in.
Total length of heaviest engine and tender over all.	42 ft. 4 in.
Number of mail, express, and passenger cars with Miller platform and buffer.	3

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

American carries ordinary merchandise and express matter for thirty-four cents per hundred pounds. On butter, eggs, and poultry, second class freight rates. They do a general express business. Freight taken at depot.

U. S. MAIL.

The compensation paid us by the United States government for the transportation of its mails, is \$1,803.98.

LOCAL AID IN BUILDING ROAD.

Stock subscription, Crawford township, Washington county, Iowa.....	\$ 4,819.00
Tax aid, in Crawford township, Washington county, Iowa....	15,687.00
Realized to date from subscription, Washington township, Washington county, Iowa.....	1,955.00
Tax aid in Washington township, Washington county.....	28,578.10

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 323,863.50
Average cost of construction per mile of road (not including sidings), miles	8,440.54

NOTE.—The third rail on B., C. R. & N. Railway costs us about \$1,500 per mile, for 14.3 miles. For this distance we have no other construction charges, and cannot figure proportionate total costs of construction for the whole line per mile.

COST OF EQUIPMENT.

Locomotives	\$ 18,564.59
Passenger, mail, and baggage cars.....	9,555.63
Freight and other cars	26,621.03
Machinery, tools, and sundries.....	3,582.68
<i>Total for equipment</i>	\$ 58,323.93

Average cost of equipment <i>per mile of road operated</i> by company in the state (38.37).....	1,520.04
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COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment	\$ 382,187.43
Average cost of same per mile	9,960.58

RATES OF FARE, Etc.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	2.22
Average rate of fare per mile <i>received</i> from passengers to and from other roads.....	3.65
Average rate of fare per mile <i>received</i> from <i>all</i> passengers....	2.27
Average rate of local freight per ton per mile on roads operated by this company.....	3.98
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads.....	6.49
Average rate per ton per mile received for all freight carried.	4.26

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 3,000,000.00
<i>Total amount paid in as per books of the company</i>	143,143.91

NOTE.—In addition to this, \$30,533.10 has been realized from tax aid and subscription in Washington township, Washington county, and more is due; \$20,506 has also been realized from Crawford township, Washington county, for tax aid and subscriptions. So small an amount has been presented for stock certificates that these have not yet passed into stock account.

Number of stockholders in Iowa, nearly all.

DEBT.

Funded debt, as follows:

First mortgage bonds due August 1, 1889, rate of interest, 7 per cent, semi-annually.....	\$ 120,000.00
Interest paid on same during year	\$8,400.00
Second mortgage bonds due August 2, 1886, rate of interest, 8 per cent, semi-annually	100,000.00
Interest paid on same during year	\$6,704.00
Only \$83,800 of second mortgage bonds have been issued, and interest has been paid only on these.	
Total amount of funded debt	220,000.00
<i>Total amount of debt liabilities.....</i>	<i>\$ 220,000.00</i>

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. W. Barhydt, Burlington, Iowa.
Vice-President—Charles Mason, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Superintendent—Jno. T. Gerry, Burlington, Iowa.
Chief Engineer—Jno. T. Gerry, Burlington, Iowa.
Superintendent of Telegraph—C. S. Rice.
Auditor—P. M. Green, Burlington, Iowa.
Attorney, general and local—Horace A. Kelley.

NAMES OF DIRECTORS, WITH RESIDENCE.

J. W. Barhydt, Burlington, Iowa.
 Chas. Mason, Burlington, Iowa.
 Thos. Hedge, Burlington, Iowa.
 E. D. Rand, Burlington, Iowa.
 Lyman Cook, Burlington, Iowa.
 W. W. Baldwin, Burlington, Iowa.
 David Leonard, Burlington, Iowa.
 Rich C. Spencer, Burlington, Iowa.
 R. Donahue, Burlington, Iowa.
 Geo. Millard, Burlington, Iowa.
 Geo. C. Lauman, Burlington, Iowa.
 Jno. S. Cameron, Burlington, Iowa.
 C. S. Squires, Burlington, Iowa.
 A. W. Chilcote, Washington, Iowa.
 Norman Everson, Washington, Iowa.

General offices at Burlington, Iowa.

Date of annual meeting of stockholders, third Wednesday in June.

Fiscal year of the company, May 31, and June 1.

STATE OF IOWA, }
COUNTY OF DES MOINES. }

I, T. W. Barhydt, President of the Burlington & Northwestern Railway Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of my knowledge and belief.

[L. S. OF R. R.]

(Signed)

T. W. BARHYDT,
President.

Subscribed and sworn to before me, this 15th day of September, A. D. 1881.

[L. S.]

P. M. GREEN,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 17th day of September, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

DES MOINES NORTHWESTERN RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income	\$ 45,466.17
Total expense (including taxes).....	28,599.42
Net income.....	<u>16,866.75</u>
Balance for the year, surplus....	\$ 16,866.75
Balance June 30, 1881, surplus.....	16,866.75

ANALYSIS OF EARNINGS.

From local passengers.....	\$ 2,763.06
From through passengers.....	6,784.64
From express and extra baggage.....	481.03
From mails.....	1,856.14
From other sources, passenger department, mileage tickets...	7.50
<i>Total earnings from passenger department.....</i>	<u><u>\$ 11,894.39</u></u>
From local freight.....	\$ 13,834.88
From through freight.....	19,136.90
<i>Total earnings from freight department.....</i>	<u><u>\$ 33,571.79</u></u>
<i>Total transportation earnings.....</i>	<u><u>\$ 45,466.17</u></u>
Income from all sources, specifying same:	
Freight, passenger, mail, and express.....	45,466.17
<i>Total income from all sources.....</i>	<u><u>\$ 45,466.17</u></u>
Proportion for Iowa.....	\$ 45,466.17
Earnings per mile of road operated, 28.50 miles.....	1,594.60
Receipts from passenger trains per train mile run (26,196 miles) cents....	45.50
Receipts from freight trains per train mile run.....	1.29

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks	\$ 2,456.15
Legal expenses.....	19.50
Stationery and printing.....	203.25
Outside agencies and advertising.....	114.83
Contingencies, mail and miscellaneous.....	1,731.65
Repairs of bridges (including culverts and cattle-guards)....	908.03
Repairs of buildings.....	179.26
New buildings, charged to expenses.....	46.26
Repairs of fences, road-crossings, and signs	2.30
Repairs of road-bed and track.....	9,050.32
Repairs of locomotives	878.55
New locomotives, charged to expenses	23.58
Fuel for locomotives.....	2,131.88
Water supply.....	11.02
Oil and waste.....	419.57
Locomotive service, salaries and wages.....	2,733.14
Passenger train service, salaries and wages (mixed)	1,654.39
Repairs of freight cars.....	878.55
Telegraph expenses.....	369.69
Loss and damage, freight and baggage.....	137.24
Agents and station service, salaries and wages	3,921.02
Station supplies.....	128.34

Total operating expenses.\$ 27,999.42

Taxes in Iowa 600.00

Total operating expenses and taxes.\$ 28,599.42

Maintenance of way.....	10,186.57
Motive power and cars.....	1,780.68
Conducting transportation.....	11,506.79
General expenses.....	5,125.38

Total.\$ 28,599.42

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$ 28,599.42
Proportion for Iowa.....	28,599.42
Per mile of road operated.....	1,003.48
Per train mile for passenger, freight and mixed trains, miles, 26,196, cents and mills.....	1.0920
Expense of running and management of mixed trains per train mile.....	1,654.89
Percentage of expenses to earnings.....	62
Net earnings per train mile, 26,196 miles, cents.....	64.38

GENERAL RECAPITULATION.

Total earnings.....	\$ 45,466.17
Total receipts during the year.....	\$ 45,466.17
Total operating expenses.....	28,599.42
Net earnings—earnings above operating expenses	\$ 16,866.75

Total receipts above operating expenses.....	\$ 16,866.75
Percentage of net earnings to stock and debt.....	3.97
Percentage of net earnings to cost of road and equipment....	3.59

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH
THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING
THE YEAR.

<i>Total for construction</i>	\$	<u>4,199.30</u>
Locomotives		2
Passenger, mail, and baggage cars.....		2
Freight and other cars		51
<i>Net addition to property account for the year</i>	\$	<u>4,199.33</u>

SURPLUS.

Surplus at the commencement of year	\$	16,866.75
Surplus at the close of year		16,866.75

BALANCE SHEET.

ASSETS.

Construction account.....	\$	407,613.72
Equipment account.....		34,829.83
Due from agents and companies.....		41.29
<i>Total assets</i>	\$	<u>442,484.84</u>

LIABILITIES.

Capital stock	\$	242,400.00
Funded debt		150,000.00
Unfunded debt.....		32,468.35
Profit and loss balance (if surplus).....		17,616.49
<i>Total liabilities</i>	\$	<u>442,484.84</u>

MILEAGE, TRAFFIC, ETC.

Passenger train mileage, mixed	<u>26,196</u>
<i>Total train mileage</i>	26,196
Number of through passengers	10,387
Through passenger mileage (through passengers carried one mile)	228,222
Number tons of local freight carried in Iowa	22,484
Number tons of local freight carried east in Iowa	13,107
Number tons of local freight carried west in Iowa	9,377
Total number tons freight carried	22,484
Freight mileage (tons carried one mile).....	444,330
Average number of cars in passenger trains	1
Number of miles run by loaded and empty freight cars, east	13,098
Number of miles run by loaded and empty freight cars, west	13,098
Average number of cars in freight train	8
Average number of persons employed	5
Miles run by passenger, mail and baggage cars (north or east)	13,098
Miles run by passenger, mail and baggage cars (south or west)	13,098
Rates of speed of passenger and express trains, including stops, miles per hour	12
Rate of speed of freight trains, including stops	12

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	FEE CENT.
Grain.....	9,327	41.48
Flour.....	149	.66
Provisions (beef, pork, lard, etc.)	29	.14
Animals.....	2,389	10.64
Lumber and forest products	4,203	18.69
Coal.....	1,369	6.09
Salt.....	224	.97
Stone and brick.....	144	.65
Manufactures—articles shipped from point of production....	120	.53
Merchandise, and other articles not enumerated above	4,530	20.18
<i>Total tons carried</i>	<i>22,484</i>	<i>100</i>

DESCRIPTION OF ROAD.

Length of main line of road, miles.....	28.50
Length of main line of road in Iowa.....	28.50
Same in Iowa.....	28.50
Total length of road belonging to this company.....	28.50
Aggregate length of sidings and other tracks not above enumerated.....	1.59
Same in Iowa.....	1.59
Aggregate length of track, computed as single track	30.09
Same in Iowa.....	30.09
Total length of iron rails in tracks	30.09
Weights per yard, iron, 39 pounds.	
Gauge of track, narrow	3 feet
Total miles of road operated by this company.....	28.50
Total miles of road operated by this company, in Iowa.....	28.50
Number of stations in Iowa on all roads operated by this company	7
Number of telegraph offices in same.....	5
Number of stations on all roads owned by this company.	7
Same in Iowa.....	7

EMPLOYEES.

Number of persons regularly employed on all roads operated by company	88
Same in Iowa.....	88

EQUIPMENT.

Maximum weight of locomotives in working order (tons)	20
Average weight of locomotives in working order (tons)	17

ADDITIONAL QUESTIONS.

U. S. MAIL.

The compensation paid us by the U. S. government for the transportation of its mails is \$1,243.20.

LOCAL AID IN BUILDING ROAD.

All aid is represented in capital stock, such stock having been subscribed for by citizens along line and paid for.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 407,613.72
Average cost of construction per mile of road (not including sidings), 28.50 miles.....	14,302.24
Proportion of cost of construction for Iowa.....	14,302.24

COST OF EQUIPMENT.

Locomotives.....	13,858.99
Passenger, mail, and baggage cars.....	4,939.94
Freight and other cars.....	15,990.90

Total for equipment.....\$ 34,829.83

Average cost of equipment per mile of road operated by company in the State.....	11,222.09
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COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	442,443.55
Average cost of same per mile.....	15,524.34
Proportion of same for Iowa.....	15,524.34

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	4
Average rate of fare per mile <i>received</i> from passengers to and from other roads.....	4
Average rate of fare per mile <i>received</i> from <i>all</i> passengers..	4
Average rate of local freight per ton per mile on roads operated by this company	18
Average rate of freight per ton per mile <i>received</i> from freight to and from other roads	8
Average rate per ton per mile received for all freight carried.	13

CAPITAL STOCK.

Capital stock authorized by articles of association.....	\$ 2,000,000.00
Capital stock issued, number of shares 2,424; amount paid in.....	\$ 242,400.00
<i>Total amount paid in as per books of the company</i>	\$ 242,400.00
Total number of stockholders.....	30
Number of stockholders in Iowa. All.	
Amount of stock held in Iowa. All.	

DEBT.

Funded debt, as follows:

First mortgage bonds due July 1, 1899; rate of interest, 7 per cent.....	\$ 135,000.00
Second mortgage bonds due July 1, 1879; rate of interest, 7 per cent	15,000.00
Unfunded indebtedness.....	32,468.35
Total amount of funded debt..	150,000.00
Amount of unfunded debt.....	32,468.35

Total amount of debt liabilities.....\$ 182,468.35

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—J. S. Polk, Des Moines, Iowa.

Vice-President—J. S. Clarkson, Des Moines, Iowa.

Secretary—John S. Runnells, Des Moines, Iowa.

Treasurer—F. M. Hubbell, Des Moines, Iowa.

Superintendent—C. W. Gilmore, Des Moines, Iowa.

General Passenger and General Freight Agent—Geo. W. Ogilvie, Des Moines, Iowa.

Attorney, general and local—T. R. North, Adel, Iowa.

General office at Des Moines, Iowa.

Date of annual meeting of stockholders, first Monday each November.

Fiscal year of the company, January 1st, each year.

STATE OF IOWA, }
COUNTY OF POLK. }

I, C. N. Gilmore, Superintendent of the Des Moines Northwestern Railway Company, being duly sworn, depose and say that I have caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declare them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of my knowledge and belief.

(Signed)

C. N. GILMORE.

Subscribed and sworn to before me, this 17th day of September, A. D. 1881.

C. HUTTENLOCHER,

[L. s.]

Notary Public, Polk county, Iowa.

Received and filed in the office of the Commissioners of Railroads, this 22d day of September, 1881.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

FORT MADISON & NORTHWESTERN RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$ 11,358.47
Total expense (including taxes)	7,851.74
Net income.....	<u>\$ 3,506.63</u>

ANALYSIS OF EARNINGS.

From local passengers.....	\$ 4,445.60
From express and extra baggage.....	178.08
From mails.....	246.77

<i>Total earnings from passenger department.....</i>	<u><u>\$ 4,870.45</u></u>
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From local freight.....	\$ 6,488.04
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<i>Total earnings from freight department</i>	<u><u>\$ 6,488.04</u></u>
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<i>Total transportation earnings.....</i>	<u><u>\$ 11,358.47</u></u>
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<i>Total income from all sources.....</i>	<u><u>\$ 11,358.47</u></u>
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Proportion for Iowa. All.	
Earnings per mile of road operated.....	\$ 946.53
Receipts from passenger trains per train mile run.....	405.87
Receipts from freight trains per train mile run.....	540.67

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$ 2,500.00
Stationery and printing.....	180.96
Repairs of road-bed and track.....	1,852.38
Repairs of locomotives.....	525.87
Fuel for locomotives.....	390.89
Oil and waste.....	60.05
Locomotive service, salaries and wages.....	1,442.02
Mixed train service, salaries and wages.....	600.00
Agents and station service, salaries and wages.....	300.00

Total operating expenses..... \$ 7,851.74

Total operating expenses, and taxes..... \$ 7,851.74

Maintenance of way.....	\$ 1,852.38
Motive power and cars.....	525.87
Conducting transportation.....	2,792.78
General expenses.....	2,680.96

Total..... \$ 7,851.74

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$ 7,851.74
Proportion for Iowa. All.	
Per mile of road operated.....	\$654.31
Per train mile for mixed trains.....	608.57
Percentage of expenses to earnings.....	69
Net earnings per train mile (12 miles).....	292.22

GENERAL RECAPITULATION.

Total earnings.....	\$ 11,358.47
Total receipts during the year.....	11,358.47
Total operating expenses.....	7,851.74
Net earnings—earnings above operating expenses.....	3,506.63
Total receipts above operating expenses.....	3,506.63

DESCRIPTION OF ROAD.

Length of main line of road from Fort Madison to West Point, miles.....	12
Total length of road belonging to this company.....	12
Aggregate length of sidings and other tracks not above enumerated, about.....	.75
Aggregate length of track, computed as single track.....	12.75
Total length of iron in tracks.....	12.75
Weights per yard, iron, 30 pounds.	
Gauge of track.....	3 feet.
Total miles of road operated by this company.....	12
Total miles of road operated by this company in Iowa.....	12
Number of stations in Iowa on all roads operated by this company.....	3
Number of stations on all roads owned by this company.....	3
Same in Iowa.....	3

EMPLOYEES.

Number of persons regularly employed on all roads operated by company.....	11
Same in Iowa.....	11

EQUIPMENT.

Number of locomotives	1
Number of combination cars	1
Number of freight cars (basis of 8 wheels)	15
Number of other cars	5
Number of miles of road operated by your company not furnished with telegraph facilities (specifying location of same) miles	12
From Fort Madison to West Point.	

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The American Express Company runs on this road; rates one and one-half first-class; does a general business and handles its freights itself.

U. S. MAIL.

The government has fixed upon no price as yet, but has it under advisement.

LOCAL AID IN BUILDING ROAD.

The present company has not received any local aid up to date of this report, but is working up local aid in several townships, the amounts of which will come in next year's report.

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents	4
Average rate of fare per mile received from passengers to and from other roads	2
Average rate of fare per mile for special ticket passengers...	3

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—John C. Atlee, Fort Madison, Iowa.

Vice-President—Henry Ketchum, New London, Wisconsin.

Secretary—Frank D. Harvey, Fort Madison, Iowa.

Treasurer—S. B. Kenrick, Fort Madison, Iowa.

General Superintendent—S. B. Kenrick, Fort Madison, Iowa.

Chief Engineer—Chas. A. Gilchrist, Fort Madison, Iowa.

General Passenger and Freight Agent—S. B. Kenrick, Fort Madison, Iowa.

Attorneys, general and local—Van Valkenberg & Hamilton, Fort Madison, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

John C. Atlee, Fort Madison, Iowa.

Henry Ketchum, New London, Wisconsin.

D. M. Kelly, Green Bay, Wisconsin.

S. B. Kenrick, Fort Madison, Iowa.

F. D. Harvey, Fort Madison, Iowa.

T. P. Bingham, Green Bay, Wisconsin.

Chas. Doer, Fort Madison, Iowa.

George Slopp, Fort Madison, Iowa.

General offices at Fort Madison, Lee County, Iowa.

Date of annual meeting of stockholders, July 18th.

Fiscal year of the company, begins July 1st; ends June 30th.

STATE OF IOWA, }
COUNTY OF LEE. }

Stephen B. Kenrick, Superintendent of the Fort Madison & Northwestern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be as true, full, and correct a statement of the condition and affairs of said company as can be obtained from the data at his command, on the thirtieth day of June, A. D. 1881, to the best of his knowledge and belief.

(Signed)

[L. S. OF R. R.]

STEPHEN B. KENRICK, *Supintendent.*

Subscribed and sworn to before me, this 1st day of August, A. D. 1881.

J. D. M. HAMILTON.

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 4th day of August, 1881.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

IOWA EASTERN RAILROAD COMPANY,

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income	\$ 7,063.75
Total expenses (including taxes) for 1879, 1880, 1881	12,537.24
Deficit	5,475.49
Add expenditures not included in this report	4,263.90
Balance for the year (deficit)	9,739.39
Balance at commencement of year (deficit)	\$ 7,063.75
Balance June 30, 1881 (deficit).....	16,252.74

ANALYSIS OF EARNINGS.

From local passengers	\$ 187.15
From express and extra baggage	102.73
From mails	443.05
<i>Total earnings from passenger department</i>	<i>\$ 732.93</i>
From local freight	\$ 6,330.82
<i>Total earnings from freight department.....</i>	<i>\$ 6,330.82</i>
<i>Total transportation earnings</i>	<i>\$ 7,063.75</i>
<i>Total income from all sources</i>	<i>\$ 7,063.75</i>
Proportion for Iowa.....	\$ 7,063.75
Earnings per mile of road operated.....	441.48

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks	\$	1,683.38
Legal expenses		20.00
Stationery and printing		63.81
Contingencies and miscellaneous		883.05
Repairs of bridges (including culverts and cattle-guards)		469.82
Repairs of buildings		3.30
Renewal of ties		936.33
Number laid, 6,690.		
Repairs of road-bed and track		1,366.39
Repairs of locomotives		3,011.59
Fuel for locomotives		537.80
Water supply		4.30
Oil and waste		161.44
Locomotive service, salaries and wages		597.50
Repairs of passenger cars		200.01
Passenger train service, salaries, and wages (includes freight)		287.07
Repairs of freight cars		212.05
Loss and damage, property and cattle		36.00
Agents and station service, salaries and wages		580.00
<i>Total operating expenses</i>	\$	11,053.79
Taxes in Iowa, includes 1879, 1880, and 1881	\$	1,485.45
<i>Total operating expenses and taxes</i>	\$	12,539.24
Maintenance of way	\$	2,775.84
Motive power and cars		3,423.65
Conducting transportation		2,204.11
General expenses		4,135.64
Total	\$	12,539.24

RECAPITULATION OF EXPENSES.

Total expenses of operating the road	\$	12,539.24
Proportion for Iowa	\$	12,539.24
Per mile of road operated		783.70
Percentage of expenses to earnings		177.51

GENERAL RECAPITULATION.

Total earnings	\$	7,063.75
Total receipts during the year	\$	7,063.75
Total operating expenses		12,539.24
Deficit	\$	5,475.49

MILEAGE TRAFFIC, ETC.

Number tons of local freight carried in Iowa	3,855
Number tons of local freight carried east in Iowa	2,875
Number tons of local freight carried west in Iowa	980

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.	PER CENT.
Grain	1,308	33.9
Flour	37	.9
Animals	1,343	34.9
Other agricultural products	187	4.9
Lumber and forest products	48	1.3
Coal	38	1.3
Salt	72	2.0
Manufactures—articles shipped from point of production	34	.8
Merchandise, and other articles not enumerated above	778	20.0
<i>Total tons carried</i>	3,855	100

DESCRIPTION OF ROAD.

Length of main line of road, miles	16
Total length of road belonging to this company	16
Aggregate length of sidings and other tracks not above enumerated .....	.25
Aggregate length of track, computed as single track	16.25
Weight per yard, iron, 35 and 30 pounds.	
Gauge of track	3 feet.
Total miles of road operated by this company	16
Total miles of road operated by this company in Iowa	16
Number of stations in Iowa on all roads operated by this com- pany	7
Number of stations on all roads owned by this company	6
Same in Iowa	6

EMPLOYES.

Number of persons regularly employed on all roads operated by company	10
Same in Iowa	10

EQUIPMENT.

Number of locomotives	1
Number of passenger cars	1
Number of baggage, mail, and express cars	2
Number of freight cars (basis of 8 wheels)	15
Number of other cars	14
Maximum weight of locomotives in working order, tons	14
Number of mail and baggage cars	2
Number of 8-wheel box freight cars	15
Number of 8-wheel platform cars	1
Number of passenger cars with Miller platform and buffer ...	1

ADDITIONAL QUESTIONS.

U. S. MAIL.

The compensation paid us by the U. S. government for the transportation of its mail is \$45 per mile.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

Number of wooden bridges	41
Number of culverts and viaducts	51

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents	4
Average rate of fare per mile received from all passengers, cents	4
Average rate of local freight per ton per mile on roads operated by this company	10.2
Average rate per ton per mile received for all freight carried.	10.2

STATE OF IOWA, }
COUNTY OF ALLAMAKEE. }

Before me, H. A. Stowe, a notary public, came E. H. Williams, President of the Iowa Eastern Railroad Company, who being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the 30th day of June, A. D. 1881, to the best of his knowledge and belief.

(Signed)

E. H. WILLIAMS.

Subscribed and sworn to before me, this 10th day of September, A. D. 1881.

[L. s.]

H. A. STOWE,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 12th day of September, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.

REPORT

OF THE

CEDAR RAPIDS & MARION RAILWAY COMPANY.

FOR THE YEAR ENDING JUNE 30, 1881.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	10,078.91
Total expense (including taxes).....		8,068.18
Net income.....	\$	2,015.73
Interest paid during year.....		43.08

ANALYSIS OF EARNINGS.

From local passengers.....	\$	10,078.91
<i>Total earnings from passenger department.....</i>		<u>10,078.91</u>
Earnings per mile of road operated.....	\$	2,015.73
<i>Total income from all sources.....</i>		<u>10,078.91</u>

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$	859.47
Legal expenses.....		680.00
Stationery and printing.....		36.65
Contingencies and miscellaneous.....		349.27
Repairs of bridges (including culverts and cattle-guards)....		231.63
Repairs of road-bed and track.....		2,172.07
Fuel for locomotives.....		746.66
Water-supply.....		40.00
Oil and waste.....		96.00
Car and motor service.....		1,503.86
Cars and motors.....		1,304.01
Repairs of tools.....		13.00
Loss and damage, property and cattle, including losses by fire.		24.20
Taxes in Iowa on company property paid, lot in Marion.....		6.36
<i>Total operating expenses and taxes.....</i>	<u>\$</u>	<u>8,068.18</u>
Maintenance of way.....	\$	2,403.70
Maintenance of motive power and cars.....		1,317.01
Conducting transportation.....		2,410.72
General expenses.....		1,931.75
Total.....	\$	8,068.18

RECAPITULATION OF EXPENSES.

Total expenses of operating the road	\$	8,068.18
Proportion for Iowa	\$	8,068.18
Per mile of road operated 1,612.64.		

GENERAL RECAPITULATION.

Total earnings	\$	10,078.91
Receipts during the year	\$	10,078.91
Net earnings—earnings above expenses		2,022.09
Total receipts above operating expenses.....		2,022.09

BALANCE SHEET.

ASSETS.

Construction account, amount unknown, many more accounts to come in.....	\$	28,945.46
Equipment account and buildings.....		6,957.81
Other permanent investments (<i>as follows</i>):		
Marion lot	\$	500
Other assets (<i>as follows</i>):		
Materials and supplies		172.01

LIABILITIES.

Capital stock (paid in 65 per cent 30,000).....	\$	18,000.00
Notes payable.....	\$	3,860
Vouchers and accounts.....		5,500
		<u>9,360.00</u>
<i>Total liabilities</i>	\$	<u>27,360.00</u>

PRESENT OR CONTINGENT LIABILITIES NOT INCLUDED IN BALANCE SHEET.

Bonds guaranteed by this company or a lien on its road (<i>specifying same</i>)	\$	8,400.00
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Other liabilities (*specifying same*):

I cannot say the amount now, but there are accounts not rendered this office which this company owes.

DESCRIPTION OF ROAD.

Length of main line of road from Cedar Rapids to Marion, Iowa, miles	5
Length of line with track laid, if road is not completed....	5
Total length of road belonging to this company	5
Aggregate length of track, computed as single track.....	5 miles 400 ft.
Total length of iron rails in tracks, full length.	
Weights per yard, iron, part 16 and part 22 pounds.	
Gauge of track	4 ft. 8½ in.
Number of stations on all roads operated by this company ...	2

EMPLOYEES.

Number of persons regularly employed on all roads operated by this company about	15
--	----

EQUIPMENT.

	OWNED.	TOTAL
Number of locomotives.....	2	2
Number of passenger cars.....	4	4
Maximum weight of motors in working order (tons)		6 and 8
Number of motors equipped with train brake		2
Kind of brake, steam.		
Number of cars equipped with train-brake.....		4
Kind of brake, common wheel.		

ADDITIONAL QUESTIONS.

LOCAL AID IN BUILDING ROAD.

About \$300 on subscription. Labor.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction.....</i>	<i>\$</i>	<i>26,945.46</i>
(More accounts to come in—unpaid.)		
Average cost of construction per mile of road (not including sidings) 5 miles.....		5,389.09

COST OF EQUIPMENT.

Motors, 2.....	<i>\$</i>	<i>3,800.00</i>
Passenger, mail, and baggage cars (including necessary repairs to make them useful)		<i>2,500.00</i>
Other items, buildings, etc		<i>657.81</i>
<i>[] Total for equipment</i>	<i>\$</i>	<i>6,957.81</i>

Average cost of equipment per mile of road operated by company in the State.....	1,391.56
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COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	<i>33,903.27</i>
Average cost of same per mile.....	<i>6,790.66</i>

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents	3
Average rate of fare per mile for special ticket passengers, cents.	1½
Average rate of fare per mile received from all passengers, cents.....	2½

CAPITAL STOCK.

Capital stock authorized by articles of association	<i>\$</i>	<i>60,000.00</i>
Capital stock authorized by vote of company.....		<i>30,000.00</i>
Capital stock issued, number of shares, 600 (80 per cent); amount paid in....	<i>\$</i>	<i>18,000.00</i>
<i>Total amount paid in as per books of the company ..</i>		<i>18,000.00</i>
Total number of stockholders	9	
Number of stockholders in Iowa.....	9	
Amount of stock held in Iowa (shares)	600	

DEBT.

Funded debt, as follows:

Twenty-eight bonds due, rate of interest 8 per cent.

ACCIDENTS TO PERSONS IN IOWA.

STATEMENT FOR THE YEAR ENDING JUNE 30, 1881, OF ALL ACCIDENTS RESULTING IN INJURIES TO PERSONS, GIVING EXTENT AND CAUSE THEREOF.

Dennis Colbert, employe of company, was run over at Marion, Iowa, about July 20, 1881. He stepped in front of motor while same was in motion, intending to get on, missed his step, and was thrown under, and died from injuries about ten days after accident. Colbert stated before his death he was to blame for the accident and not the company.

RECAPITULATION OF ACCIDENTS.

Total killed 1

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—Wm. Greene, Cedar Rapids, Iowa.

Vice-President—Mrs. L. M. Latham, Cedar Rapids, Iowa.

Secretary—N. B. Consigny, Cedar Rapids, Iowa.

Treasurer—C. G. Greene, Cedar Rapids, Iowa.

Superintendent—J. P. Messer, Cedar Rapids, Iowa.

NAMES OF DIRECTORS, WITH RESIDENCE.

Mrs. L. M. Latham, Marion, Iowa.

Wm. Greene, Cedar Rapids, Iowa.

J. L. Crawford, Marion, Iowa.

S. C. Bever, Cedar Rapids, Iowa.

C. G. Greene, Cedar Rapids, Iowa.

General offices at Cedar Rapids, Iowa.

Date of annual meeting of stockholders, first Thursday in May each year.

STATE OF IOWA, }
COUNTY OF LINN. }

J. P. Messer, Superintendent of the Cedar Rapids & Marion Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of his knowledge and belief, as nearly as could be figured from the records of the company.

(Signed)

J. P. MESSER,

Superintendent.

Subscribed and sworn to before me, this 1st day of October, A. D. 1881.

N. B. CONSIGNY,

[L. S.]

Notary Public in and for Linn County, Iowa.

Received and filed in the office of the Commissioner of Railroads, this fifth day of October, 1881.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

MINNEAPOLIS & ST. LOUIS RAILWAY CO.,

FOR THE YEAR ENDING JUNE 30, 1881.

This report received too late to be entered in the tables or considered in the report of the Commissioners.

GENERAL EXHIBIT FOR THE YEAR.

Total income.....	\$	987,132.39
Total expense (including taxes).....		850,341.79
Net income.....	\$	136,790.60
Interest accrued during year.....		273,088.54
Interest paid during year.....		273,088.54
Interest on funded debt.....		218,470.00
Interest paid on funded debt....		218,470.00
Interest on other debt.....		54,618.54
Interest paid on other debt.....		54,618.54
Balance for the year, deficit.....		146,297.94
Balance June 30, 1881, deficit.....		146,297.94

ANALYSIS OF EARNINGS.

From local passengers.....	\$	103,983.74
From through passengers.....		50,958.58
From express and extra baggage.....		7,636.71
From mails.....		8,902.81
<i>Total earnings from passenger department.....</i>	<i>\$</i>	<i>171,481.87</i>
From local freight.....	\$	653,455.45
From through freight.....		155,495.40
From other sources, freight department.....		6,099.67
<i>Total earnings from freight department.....</i>	<i>\$</i>	<i>815,050.52</i>
<i>Total transportation earnings.....</i>	<i>\$</i>	<i>987,132.39</i>
<i>Total income from all sources.....</i>	<i>\$</i>	<i>987,132.39</i>

Proportion for Iowa.....	\$	118,132.51
Earnings per mile of road operated, 395.4 miles.....		2,496.54
Receipts from passenger trains per train mile run (167,505 miles).....		1.02
Receipts from freight trains per train mile run (750,193 miles).....		1.08

ANALYSIS OF EXPENSES.

Salaries of general officers and clerks.....	\$	27,846.83
Legal expenses		4,507.04
Insurance.....		2,476.28
Outside agencies and advertising.....		9,418.42
Contingencies and miscellaneous.....		6,698.61
Repairs of bridges (including culverts and cattle-guards)		12,375.01
New bridges (including culverts and cattle-guards) charged to expenses.....		19,911.02
Repairs of buildings.....		9,875.00
New buildings, charged to expenses....		15,179.91
Repairs of fences, road-crossings and signs		277.72
Renewal of rails.....		30,964.47
Repairs of road-bed and track.....		154,928.00
Repairs of locomotives.....		48,559.55
Fuel for locomotives.....		112,116.26
Oil and waste		9,233.26
Locomotive service, salaries and wages.....		52,004.65
Repairs of passenger and freight cars.....		60,193.14
Passenger and freight train service, salaries and wages.....		50,123.71
Passenger train rents.....		4,746.18
Ballasting.....		11,913.42
Repairs of tools and machinery.....		2,763.85
Snow service.....		29,100.82
Filling bridges.....		787.53
Mileage freight cars, debit balances.....		7,823.49
New side track.....		5,910.30
Loss and damage, freight and baggage		6,791.59
Loss and damage, property and cattle, including losses by fire.		2,675.99
Personal injuries.....		2,002.31
Agents and station service, salaries and wages.....		87,795.14
Station supplies.....		26,831.35

Total operating expenses..... \$ 829,176.86

Taxes in Iowa.....		3,020.05
Taxes in other States.....		18,144.88

Total operating expenses and taxes..... \$ 850,341.79

RECAPITULATION OF EXPENSES.

Total expenses of operating the road.....	\$	850,341.79
Proportion for Iowa, on basis of 11.49 per cent of earnings.....	\$	97,704.27
Per mile of road operated (3.95 miles).....		2,150.63
Per train mile for passenger, freight and mixed trains.....		9.26
Percentage of expenses to earnings.....		86.50
Net earnings per train mile, 917,698 miles.....		1.49

GENERAL RECAPITULATION.

Total earnings.....		\$987,132.39
Total receipts during the year.....	\$ 987,132.39	
Total operating expenses.....		850,841.79
Net earnings—earnings above operating expenses.....	\$	136,790.60
Total receipts above operating expenses.....	\$	136,790.60
Percentage of net earnings to stock and debt...		.025
Percentage of net earnings to cost of road and equipment.....		.0203

PROPERTY ACCOUNTS: CHARGES AND CREDITS BY WHICH THE CAPITAL AND DEBT HAVE BEEN INCREASED DURING THE YEAR.

Grading and masonry.....	\$	155,831.32
Bridging.....		42,173.06
Superstructure, including rails.....		399,873.03
Land, land damages, and fences.....		60,503.35
Passenger and freight stations, coal sheds and water stations.....		25,757.42
Machine shops, including machinery and tools.....		18,337.99
Engineering, agencies, salaries, and other expenses during construction.....		19,582.34
<i>Total for construction.....</i>	<i>\$</i>	<i>721,858.81</i>
Locomotives.....	\$	174,432.58
Passenger, mail and baggage cars.....		649,191.06
<i>Total for equipment.....</i>	<i>\$</i>	<i>823,623.64</i>
<i>Total expenditures charged to property accounts.....</i>	<i>\$</i>	<i>1,545,482.45</i>
<i>Net addition to property account for the year.....</i>	<i>\$</i>	<i>1,545,482.45</i>

BALANCE SHEET.

ASSETS.

Construction account.....	\$	5,898,630.36
Equipment account.....		828,117.12
Other permanent investments (<i>as follows</i>):		
Lands in Minneapolis.....		90,684.63
Cash items (<i>as follows</i>):		
Cash.....	\$	230,294.14
Due from agents and companies.....		42,753.62
		273,047.76
Other assets (<i>as follows</i>):		
Materials and supplies.....		12,767.12
Profit and loss balance (if deficit).....		8,637.56
<i>Total assets.....</i>	<i>\$</i>	<i>7,111,884.55</i>

LIABILITIES.

Capital stock.....	\$	2,000,000.00
Funded debt.....		3,309,725.00
Unfunded debt (<i>as follows</i>):		
Notes payable.....	\$	1,341,546.14
Vouchers and accounts.....		460,613.41
Profit and loss balance (if surplus).....		1,802,159.55
<i>Total liabilities</i>	\$	7,111,884.55

MILEAGE, TRAFFIC, ETC.

Passenger train mileage.....		187,505
Freight train mileage.....		750,193
<i>Total train mileage</i>	\$	917,698
Number of special ticket passengers.....		2,143
Number of local passengers.....		107,528
Number through passengers.....		35,803
<i>Total number of passengers</i>		145,474
Passenger mileage (passengers carried one mile).....		5,078,320
Number tons of local freight carried in Iowa.....		47,050
Number tons of through freight carried in Iowa.....		98,521
Total number tons freight carried.....		528,775
Local freight mileage (tons local freight carried one mile).....		26,563,229
Through freight mileage (tons through freight carried one mile).....		10,506,446
Average number of cars in passenger-trains.....		8
Average weight of freight trains (exclusive of freight) pounds.....		874,000
Average number of cars in freight train.....		18
Miles run by passenger, mail and baggage cars.....		187,505
Miles run by freight cars.....		750,193
Rate of speed of passenger and express trains, including stops, (miles).....		25
Rate of speed of freight trains, including stops, miles.....		15

TONNAGE OF ARTICLES TRANSPORTED.

	TONS.
Grain.....	81,663
Flour.....	99,120
Provisions (beef, pork, lard, etc.).....	41,054
Animals.....	7,290
Lumber and forest products.....	148,520
Coal.....	51,946
Plaster.....	2,515
Salt.....	4,369
Railroad iron—iron and steel rails.....	14,123
Other iron and castings.....	7,575
Oil.....	116
Stone and brick.....	10,022
Manufactures—articles shipped from point of production.....	6,536
Merchandise and other articles not enumerated above.....	53,920
<i>Total tons carried</i>	528,775

DESCRIPTION OF ROAD.

Length of main line of road from Minneapolis to Hart's Ford Junction, miles.....	215.3
Length of main line of road in Iowa, State line to Hart's Ford Junction.....	94.3
Length of main line of road in Minnesota, Minneapolis to State line.....	121
Branches owned by company:	
Coal branch from Hart's Ford Junction to Hart's Ford—length, miles.....	2.6
Minneapolis to White Bear.....	14
Wyoming to Taylor's Falls.....	20.5
Total length of branches owned by company.....	37.1
Total length of branches owned by company in Iowa.....	2.6
Total length of branches owned by company in Minnesota...	34.5
Total length of road belonging to this company.....	252.4
Aggregate length of sidings and other tracks not above enumerated—miles.....	18
Same in Iowa.....	4
Total length of iron rails in tracks.....	274.4
Weights per yard, iron, 50 and 56 pounds.	
Gauge of track.....	4 ft. 8½ in.

ROADS AND BRANCHES BELONGING TO OTHER COMPANIES, OPERATED BY THIS COMPANY UNDER LEASE OR CONTRACT.

Name, description, and length of each	
St. Paul & Duluth, miles.....	143
Total length of above roads in Minnesota.....	143
Total miles of road operated by this company.....	395.4
Total miles of road operated by this company in Iowa.....	96.9
Number of stations in Iowa on all roads operated by this company.....	13
Number of telegraph offices in same.....	11
Number of stations on all roads operated by this company....	39
Same in Iowa.....	12

EMPLOYES.

Number of persons regularly employed on all roads operated by company in Iowa.....	1379
Same in Iowa.....	241

EQUIPMENT.

Number of locomotives.....	38
Number of passenger cars.....	8
Number of baggage, mail, and express cars.....	6
Number of freight cars (basis of 8 wheels).....	1,236
Number of other cars.....	22
Maximum weight of locomotives and tender in working order	123,100
Average weight of locomotives in working order.....	115,000
Maximum weight of tenders full of fuel and water....	54,200
Average weight of tenders full of fuel and water.....	46,000
Average weight of passenger cars, tons.....	14
Number of mail and baggage cars.....	6
Number of 8-wheel box freight cars.....	771
Number of 8-wheel platform cars.....	465
Length of heaviest engine and tender, from center of forward truck wheel of engine to center of rear wheel of tender.	44 ft. 1 in.
Total length of heaviest engine and tender over all.....	53 ft.

Number of locomotives equipped with train-brake.....	21
Kind of brake, Westinghouse automatic.	
Number of cars equipped with train-brake.....	14
Kind of brake, Westinghouse automatic.	
Number of passenger cars with Miller platform and buffer...	8

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

American Express Company from Minneapolis to Fort Dodge, take freight at depot; special and one and one-half first-class rates.

United States Express Company from Minneapolis to White Bear Lake, take freight at depot; special and one and one-half first-class rates.

SLEEPING CARS.

Pullman Palace Car Company from Minneapolis to Albert Lea at 3 cents per mile.

U. S. MAILS.

Service one mail per day each way, compensation not yet adjusted.

LOCAL AID IN BUILDING ROAD.

Two hundred and fifty thousand in bonds originally received from city of Minneapolis.

Forty-nine thousand voted in Winnebago county.

Thirty-five thousand voted in Hancock county.

Thirty-six thousand voted in Webster county.

Thirty thousand voted in Humboldt county.

About eighteen thousand voted in Taylor Falls.

Five thousand voted in Shafer.

COST OF ROAD AND EQUIPMENT.

<i>Total expended for construction</i>	\$ 5,898,630.36
Average cost of construction per mile of road (not including sidings) 215.3 miles.....	27,397.26
Proportion of cost of construction for Iowa, 969 miles.....	2,654,794.40

COST OF EQUIPMENT.

Locomotives	\$ 174,432.58
Passenger, mail, baggage, freight and other cars.....	649,191.06
Machinery and tools.....	4,493.48

<i>Total for equipment</i>	\$ 828,117.12
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Average cost of equipment per mile of road operated by company in the State, 96.9 miles.....	8,546.10
Proportion of cost of equipment for Iowa.....	372,710.34

COST OF ROAD AND EQUIPMENT.

Total cost of road and equipment.....	\$ 6,726,747.48
Average cost of same per mile, 252.4 miles.....	26,651.13
Proportion of same for Iowa, 96.9 miles.....	2,582,494.40

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

LOCATION.	KIND.	MATERIAL.	LENGTH.	WHEN BUILT.
MAIN LINE.				
Thirty-five miles north of Ft. Dodge.....	Pile	Timber	90 feet.....	July, 1880.
Twenty-five miles north of Ft. Dodge.....	Pile	Timber	75 feet.....	July, 1880.
Twenty-four miles north of Ft. Dodge.....	Pile	Timber	75 feet.....	July, 1880.
Twenty-two miles north of Ft. Dodge.....	Pile	Timber	75 feet.....	July, 1880.
Twenty-one miles north of Ft. Dodge.....	Pile	Timber.....	75 feet.....	August, 1880.
Eighteen miles north of Ft. Dodge.....	Pile	Timber	75 feet.....	August, 1880.
Seventeen miles north of Ft. Dodge.....	Trestle	Timber	90 feet.....	August, 1880.
Fifteen miles north of Ft. Dodge.....	Combined span, 65 ft., and trestle app.....	Timber and iron.....	95 feet.....	August, 1880.
Ten miles north of Ft. Dodge.....	Combined span, 65 ft., and trestle app.....	Timber and iron.....	95 feet.....	August, 1880.
Eight miles north of Ft. Dodge.....	Combined span, 65 ft., and trestle app. ..	Timber and iron.....	95 feet.....	August, 1880.
Nine-tenths miles south of Ft. Dodge.....	Pile	Timber	180 feet.....	October, 1880.
One and five-tenths miles south of Ft. Dodge.....	Pile	Timber	45 feet.....	October, 1880.
Three and five-tenths miles south of Ft. Dodge.....	Pile	Timber	45 feet.....	October, 1880.
Four and five-tenths miles south of Ft. Dodge.....	Pile	Timber	75 feet.....	Nov., 1880.
Five miles south of Ft. Dodge.....	Three spans combined, each 121 ft., with pile and trestle approaches	Timber and iron.....	613 feet.....	Dec., 1880, and Jan., 1881.
Five and five-tenths miles south of Ft. Dodge.....	Trestle.....	Timber	105 feet.....	April, 1881.
Five and six-tenths miles south of Ft. Dodge.....	Trestle.....	Timber	120 feet.....	April, 1881.
Six miles south of Ft. Dodge.....	Trestle on piles.....	Timber	300 feet.....	April, 1881.
Six and three-tenths miles south of Ft. Dodge.....	Trestle on piles	Timber	105 feet.....	May, 1881.
Six and eight-tenths miles south of Ft. Dodge.....	Trestle on piles.....	Timber	105 feet.....	May, 1881.
Seven miles south of Ft. Dodge.....	Pile	Timber	125 feet.....	May, 1881.
Seven and three-tenths miles south of Ft. Dodge.....	Trestle on piles	Timber	375 feet.....	May, 1881.
COAL BRANCH.				
Five and six tenths miles south of Ft. Dodge	Pile	Timber	30 feet.....	Nov., 1880.
Six miles south of Ft. Dodge.....	Pile	Timber	15 feet.....	Nov., 1880.
Six and six tenths miles south of Ft. Dodge.....	Trestle.....	Timber	75 feet.....	Nov., 1880.
Seven and four-tenths miles south of Ft. Dodge.....	Pile	Timber	60 feet.....	Dec., 1880.
Seven and five-tenths miles south of Ft. Dodge.....	Pile	Timber	30 feet.....	Dec., 1880.
Seven and eight-tenths miles south of Ft. Dodge.....	Trestle.....	Timber	60 feet.....	May, 1881.

Total length of above, 3,313 feet.

	NO.	LENGTH.
Number pile and trestle bridges and length in Iowa.....	58	6,880 ft.
Number of spans of bridges, of 100 feet and upward, four spans.		
Number of combination bridges, three spans each, 65 feet, and three spans each, 125 feet.....		558 ft.
Number of wooden bridges, one Howe truss.....		160 ft.
Number of crossings of highways at grade.....	51	
Number of crossings of highways under grade.....	3	
Number of railroad crossings at grade (specifying each).....	3	
Chicago, Minnesota & St. Paul Railway at Britt.		
Toledo & Northwestern Railway at Vernon.		
Illinois Central Railroad at Fort Dodge.		

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	3.41
Average rate of fare per mile <i>received</i> from passengers to and from other roads.....	2.71
Average rate of fare per mile for special ticket passengers....	2.5
Average rate of fare per mile <i>received</i> from <i>all</i> passengers....	3.06
Average rate of local freight per ton per mile on roads operated by this company.....	2.46
Average rate of freight per ton per mile received from freight to and from other roads.....	1.48
Average rate per ton per mile received for all freight carried.	1.70
Percentage of freight originating at and carried to stations in Iowa to total freight carried in Iowa (this should not include fuel or any material for the use of the road).....	27

CAPITAL STOCK.

Capital stock authorized by articles of association	\$ 2,000,000.00
Capital stock authorized by vote of company.....	2,000,000.00

DEBT.

Funded debt, as follows:

First mortgage bonds due January 1, 1907, rate of interest seven per cent, gold.....	\$ 455,000.00
Interest paid on same during year.....	\$ 31,850.00
First mortgage bonds due February 1, 1927, rate of interest seven per cent, gold.....	950,000.00
Interest paid on same during year.....	\$ 66,500.00
First mortgage bonds due June 1, 1909, rate of interest seven per cent, gold.....	1,015,000.00
Interest paid on same during year.....	\$ 71,050.00
First mortgage bonds, Southwest extension.....	96,000.00
Interest paid.....	\$ 3,360.00
First mortgage bonds, Minneapolis & Duluth extension.....	280,000.00
Interest paid.....	\$ 19,600.00
Lake Superior extension bonds.....	123,000.00
Interest paid.....	\$ 8,610.00
Income mortgage bonds.....	390,725.00
Interest paid.....	\$ 17,500.00
Unfunded indebtedness.....	1,341,546.14
Interest paid on same during year.....	\$ 54,618.54
Total amount of funded debt.....	3,309,725.00
Amount of unfunded debt.....	1,341,546.14

Total amount of debt liabilities..... 4,651,271.14

OFFICERS OF THE COMPANY.

President—W. D. Washburn.
Secretary—M. P. Hawkins.
Treasurer—A. H. Bode.
General Manager—C. H. Hudson.
Superintendent—E. Ryder.
Chief Engineer—W. W. Rich.
Auditor—F. W. Partridge.
General Traffic Manager—A. H. Bode.

General offices at Minneapolis.

Date of annual meeting of stockholders, second Tuesday in October.

Fiscal year of the company, January 1st to December 31st.

STATE OF MINNESOTA, }
 COUNTY OF HENNEPIN. }

C. H. Hudson, General Manager of the Minneapolis & St. Louis, Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of his knowledge and belief.

[L. S. OF R. R.]

(Signed)

C. H. HUDSON.

Subscribed and sworn to before me, this 3d day of November, A. D. 1881.

[L. S.]

M. P. HAWKINS,

Notary Public.

Received and filed in the office of the Commissioners of Railroads, this 7th day of November, 1881.

E. G. MORGAN,

Secretary of Board of Railroad Commissioners.

REPORT

OF THE

ST. LOUIS, KEOKUK & NORTHWESTERN

RAILWAY COMPANY

FOR THE YEAR ENDING JUNE 30, 1901

This report received too late to be entered in the index of ~~the~~ ~~Commissioners.~~

GENERAL EXHIBIT FOR THE YEAR

Total income	11
Total expenses (including taxes)	36
Net income.....	3

ANALYSIS OF EARNINGS

From local and through passengers	1
From express and extra baggage	4
From mails	25
From other sources, all departments	1

Total earnings from ~~passengers~~

ED.	TOTAL.
15	
11	
6	

From local and through ~~freight~~

Total earnings from ~~freight~~

345	
12	391

Total ~~earnings~~

78,820

42,349

40,910

6

345

Total income

Proportion for ~~freight~~ forward

45 ft. 2 in.

Earnings per ~~ton~~

54

Receipts from ~~freight~~

4

Receipts from ~~freight~~ and buffer

17

ANALYSIS OF EXPENSES.

Salaries of general officers, clerks, legal expenses and insurance	\$ 18,000.00
Stationery, printing, outside agencies and advertising.....	4,500.00
Contingencies and miscellaneous	62,408.55
Repairs of bridges (including culverts and cattle-guards)....	14,500.00
Repairs of buildings	3,876.78
Repairs of fences, road-crossings, and signs	1,600.00
Renewal of rails.....	13,622.86
No. tons laid, iron 247,155.	
Renewal of ties.....	10,238.70
No. laid, 29,983.	
Repairs of road-bed and track.....	25,500.00
Repairs of locomotives.....	10,800.00
Fuel for locomotives.....	37,406.46
Water supply.....	6,947.89
Oil and waste.....	3,672.71
Locomotive service, salaries and wages.....	30,504.00
Repairs of passenger and baggage cars	11,350.64
All train service, salaries, wages, and supplies.....	29,324.01
Repairs of freight cars.....	11,781.06
Telegraph expenses	5,242.52
Loss and damage, freight and baggage	782.10
Loss and damage, property and cattle, including losses by fire	5,143.80
Personal injuries	1,581.90
Agents and station service, salaries and wages.....	23,784.00
Station supplies.....	2,400.00
Miscellaneous construction charges, operating expenses	83,963.59
<i>Total operating expenses</i>	<u>\$ 418,931.66</u>
Taxes in Iowa and other States.....	5,257.82
<i>Total operating expenses and taxes</i>	<u>\$ 424,189.48</u>
Maintenance of way	\$ 153,301.93
Maintenance of motive power and cars	33,931.70
Conducting transportation	146,789.48
General expenses	90,160.37
Total.....	<u>\$ 424,189.48</u>

RECAPITULATION OF EXPENSES.

Total expenses of operating the road	\$ 340,225.89
Proportion for Iowa	7,544.08
Per mile of road operated.....	2,501.66

GENERAL RECAPITULATION.

Total earnings	\$ 440,473.82
Total receipts during the year.....	440,473.82
Total operating expenses.....	<u>424,189.48</u>
Net earnings—earnings above operating expenses	<u>\$ 16,284.34</u>
Total receipts above operating expenses.....	<u>\$ 16,284.34</u>

MILEAGE TRAFFIC, ETC.

Passenger train mileage, 1,810 miles run in Iowa.....	190,000
Freight train mileage.....	170,898
Switching train mileage, all in Iowa.....	13,300
Other train mileage.....	7,000
<i>Total train mileage.....</i>	<i>381,198</i>
Number of local passengers.....	113,552
Number of through passengers.....	11,328
<i>Total number of passengers.....</i>	<i>124,880</i>
Average weight of passenger trains (exclusive of passengers) tons.....	90
Average number of passenger cars in passenger train.....	4
Average weight of freight trains (exclusive of freight and engine) tons.....	180
Average number of cars in freight trains.....	20
Average number of persons employed.....	5
Rate of speed of passenger and express trains, including stops, miles.....	25
Rate of speed of freight trains, including stops.....	15

DESCRIPTION OF ROAD.

Length of main line of road, miles.....	136
Length of main line of road in Iowa.....	$\frac{1}{2}$
Length of main line of road in Missouri.....	133
Aggregate length of sidings and other tracks not above enumerated, miles.....	5.50
Same in Iowa.....	$\frac{1}{2}$
Aggregate length of track, computed as single track.....	141.50
Same in Iowa.....	3.50
Total length of iron rails in tracks.....	136
Weights per yard, iron, 48 pounds.	
Gauge of track,.....	4 feet, $8\frac{1}{2}$ in.
Total miles of road operated by this company.....	136
Total miles of road operated by this company in Iowa....	3
Number of stations in Iowa on all roads operated by this company.....	1
Number of telegraph offices in same.....	4
Number of stations on all roads owned by this company....	25
Same in Iowa.....	1

EQUIPMENT.

	LEASED.	OWNED.	TOTAL.
Number of locomotives.....		15	
Number of passenger cars.....		11	
Number of baggage, mail, and express cars.....		6	
Number of parlor or sleeping cars.....	2		
Number of freight cars (basis of 8 wheels.....)		345	
Number of other cars.....		12	391
Average weight of locomotives in working order, pounds....			78,820
Average weight of tenders full of fuel and water, pounds...			42,349
Average weight of passenger cars, pounds.....			40,910
Number of mail and baggage cars.....			6
Number of 4-wheel box freight cars.....			345
Length of heaviest engine and tender, from center of forward truck-wheel of engine to center of rear wheel of tender..			45 ft. 2 in.
Total length of heaviest engine and tender over all, feet....			54
Number of locomotives equipped with train-brake.....			4
Kind of brake, Westinghouse.			
Number of passenger cars with Miller platform and buffer..			17

ADDITIONAL QUESTIONS.

EXPRESS COMPANIES.

The United States Express Company runs on this road. We receive twenty-five dollars eighteen and three-fourths cents per day from the United States Express Company, at Keokuk, Quincy, Hannibal, Clarksville, Louisiana, and St. Louis. The Express Company load, unload and take care of property when train arrives. Our agents at other stations on line are also agents for Express Company and are responsible for the Express Company's property until delivered.

SLEEPING CARS.

We run Woodruff sleeping cars—charges \$1.50 per berth per trip. The Sleeping Car Company receives earnings.

U. S. MAIL.

Service one time each way daily for small stations, and twice each way for large.

BRIDGES BUILT WITHIN THE YEAR IN IOWA.

Des Moines River, truss, iron, 196 feet, spring of 1881.

RATES OF FARE, ETC.

Average rate of fare per mile for passengers on roads operated by this company, cents.....	3
Average rate of fare per mile received from passengers to and from other roads, cents.....	2½

OFFICERS OF THE COMPANY, WITH LOCATION OF OFFICES.

President—A. B. Stone, 52 William Street, New York.
Vice-President—A. L. Griffin, Chicago, Illinois.
Secretary,
Treasurer, local,
Acting Superintendent, } H. B. Blood, Keokuk, Iowa.
Superintendent of Telegraph—C. E. Moody, Keokuk, Iowa.
Auditor and General Passenger Agent—H. B. Blood, Keokuk, Iowa.
General Freight Agent—J. H. Best, Jr., Keokuk, Iowa.
Attorney—G. F. Hatch.

NAMES OF DIRECTORS, WITH RESIDENCE.

W. W. Baldwin, Burlington, Iowa.
 J. C. Cameron.
 I. S. Howland, Burlington, Iowa.
 A. B. Stone, 52 William Street, New York.
 A. L. Griffin, Chicago, Illinois.
 Jas. H. Anderson, Keokuk, Iowa.
 Jno. O. Roberts, Clarksville, Missouri.

General offices at Keokuk, Iowa.

Date of annual meeting of stockholders, first Tuesday in December.

Fiscal year of the company, October 31st.

STATE OF IOWA, }
COUNTY OF LEE. }

H. B. Blood, Secretary and Superintendent of the St. Louis, Keokuk and Northwestern Railway Company, being duly sworn, deposes and says that he has caused the foregoing statements to be prepared by the proper officers and agents of this company, and having carefully examined the same, declares them to be a true, full, and correct statement of the condition and affairs of said company on the thirtieth day of June, A. D. 1881, to the best of his knowledge and belief.

[L. S. OF R. R.] (Signed)

H. B. BLOOD,
Secretary and Superintendent.

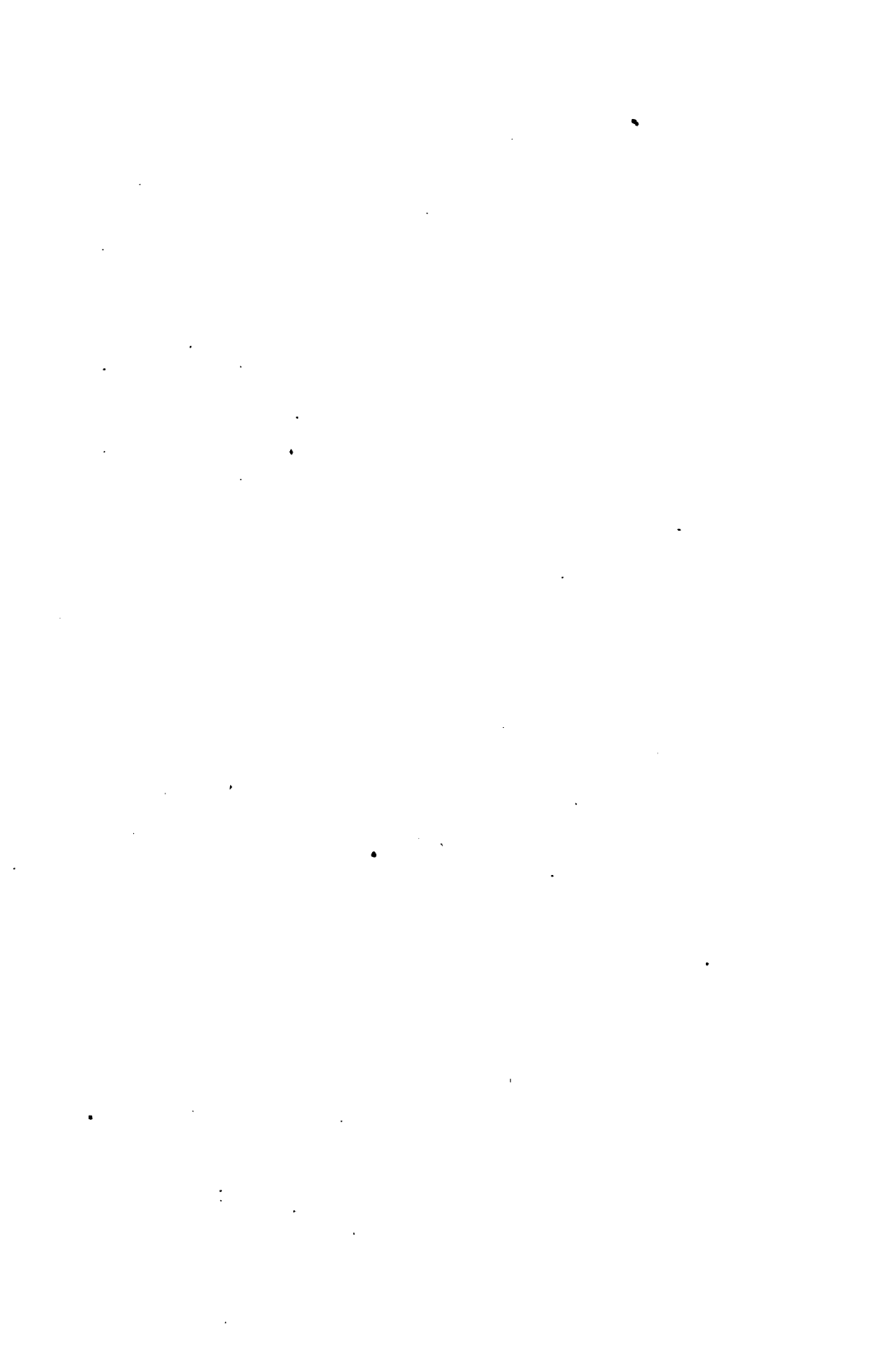
Subscribed and sworn to before me this 15th day of October, A. D. 1881.

[L. S.]

BERNARD A. DOLAN,
Notary Public.

Received and filed in the office of the Commissioners of Railroads, this seventeenth day of October, 1881.

E. G. MORGAN,
Secretary of Board of Railroad Commissioners.



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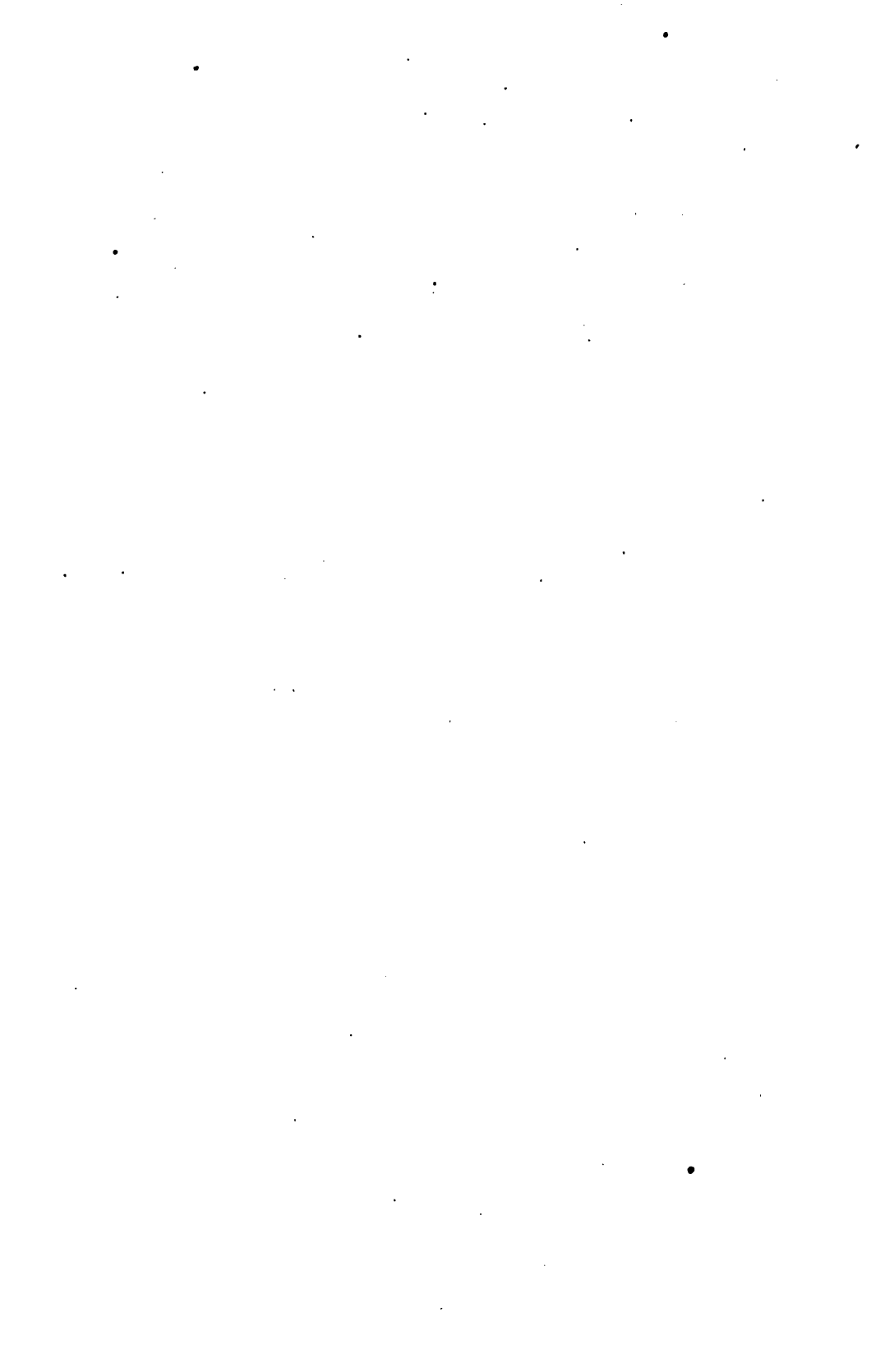
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REPORT
OF
COMMITTEE ON RAILROADS

OF THE SENATE,
NINETEENTH GENERAL ASSEMBLY,
IOWA,

AS PER RESOLUTION OF SENATE NO. 4.

PUBLISHED BY ORDER OF THE SENATE.

HENRY W. ROTHERT, LEE COUNTY, *CHAIRMAN.*

DES MOINES:
F. M. MILLS, STATE PRINTER.
1882.



REPORT.

To the Honorable Senate of the Nineteenth General Assembly of Iowa:

SENATOR ROTHEBT, from the Committee on Railways, submitted the following report:

MR. PRESIDENT: Your Committee on Railways to whom was referred Senate Resolution No. Four; to-wit,

“Resolved, That the Railroad Committee of the Senate are instructed hereby to inquire:

“1st. If competing railroad corporations are in the habit of agreeing that one road shall take all the freight, or the greater portion thereof, to and from, or to or from, any one point or territory in the State, while the other companies with their railroad lines there located refuse to take freight, in order to carry out such an agreement.

“2d. That said committee make such inquiry concerning shipments at Cedar Rapids, Dubnque, Ottumwa, or any point where there are competing railroad lines, which to said committee shall seem proper, and to ascertain all about such agreements, if any exist; and said committee shall have the right to subpoena and compel the attendance of witnesses, and shall have any statement which any citizen may desire to make on said subject by written statement in affidavit form or by being personally present.

“3d. That said committee shall make any other inquiries which to them shall seem needed, concerning the working of the Railroad Comissioner law, and shall report fully and specifically to the Senate on the subject of this resolution on or before the 15th day of February, 1882, and, further, whether in the judgment of said committee any legislation is needed to provide against the abuses suggested in the resolution, if such exist, and to report a bill to correct the same, if practicable”; beg leave to report that they have had the same under consideration, and have instructed me to return the same to the Senate with the following report:

Your committee have given the subject-matter of the resolution as careful investigation as was practicable in the brief time which it was possible to give to the work, and have to say in answer to the

first matter of inquiry, that we are unable to learn of any agreement on the part of any railroad to refuse to take freight offered; that it might go over another line. The committee are satisfied that such agreements are neither habitual nor frequent. One case of that kind in the northeast part of the State came to the knowledge of the Railway Commissioners a year or two since, but upon the suggestion of the Commissioners the agreement was promptly abrogated by the parties in interest.

Your committee wish to state, however, that pooling arrangements exist at many if not all of the important competing points in the State, in regard to inter-State transportation whereby competition between the railways there existing for such transportation is practically prevented. While this is true, it is also true that the rates of transportation between such points and large commercial centers outside the State are less than between such centers and non-competing points on such railways nearer to such centers.

Your committee has inquired into the practical working of the Railroad Commissioners' law and find that it is working well and for the benefit of the State at large. While decisions of the Commissioners have not the legal force and effect of those of a court with full power to enforce its decrees, yet the aid of the Board is frequently requested by citizens of the State, and their decisions have been uniformly respected and obeyed by the railway companies with but two exceptions. In these two cases the railways were in the hands of federal authorities. No State legislation seems to be required to make the present commissioner law more effective to correct any existing abuse.

The pooling arrangements to which reference has been made, can not be controlled by State legislation, as they relate to inter-State traffic.

The committee acknowledge themselves indebted to the Board of Railroad Commissioners for much valuable information in regard to the matters involved in the resolution.

For more specific information with reference to above report and answers to interrogatories, your committee annex the following correspondence had in relation thereto.

Respectfully submitted, for the committee,

HENRY W. ROTHERT, *Chairman.*

ROOMS OF SENATE COMMITTEE ON RAILWAY, }
DES MOINES, Jan. 26, 1882. }

To the Honorable Board of Railroad Commissioners of Iowa:

GENTLEMEN—By action of the Railway Committee of the Senate, I have been instructed to refer enclosed resolution, passed by the Senate, to your Honorable Board, with the request to give said committee in writing all the information said Board may have as to the several points embodied in said resolutions. The committee would be pleased also to receive such personal information as any individual member of your Honorable Board may be able to give for the enlightenment and consideration of said committee.

Respectfully submitted,

HENRY W. ROTHERT,
Chairman of Committee.

REPORT OF THE RAILROAD COMMISSIONERS ON THE SENATE RESOLUTION.

Hon. Henry W. Rothert, Chairman of the Railroad Committee of the Senate of the State of Iowa—Your letter of January 26, with resolution of Senator Hutchison, which was referred by your committee to this Board, was duly received.

In reply to the resolution, the Board of Railroad Commissioners would respectfully state that they have received no complaints covering the matter stated in the first enquiry, but that they decided a case which they think involves the same general principles which is reported in full in their Third Annual Report for the year 1880, (a copy of the report we send you with this.) It is the case of *Samuel Lilburn v. The Chicago, Rock Island & Pacific Railroad Company*, beginning at page 77, and ending at page 108. The case was fully argued by able attorneys, and the decision mainly written by Judge McDill. In this connection we think it would be worthy of careful examination.

The Board have written to the various railroad companies that are running to all the competing points in the State, asking whether they are in "the habit of agreeing that one road shall take all the freight to or from any point or territory in the State, while the other roads with their railroad lines there located, refuse to take freight in order to carry out such agreement." When the answers are received they will be forwarded to you.

The field of enquiry has become so wide from complaints filed that the Board has comparatively little time to look up grievances to which their attention is not specially called.

Section 1297 of the Code of 1873 provides that parallel railroads shall not pool their earnings; this, however, the Board understands does not apply to inter-State traffic, and that under the holdings of the Supreme Court of the United States, that no State legislation could have any effect. A section might be added that it should be unlawful for any railroad companies doing business in this State to apportion at competing points the business of any section or territory in the State in such manner as to deprive the shipper of his choice of route to market.

The Board sends with this letters received from the General Manager of the Chicago, Burlington & Quincy road; the General Manager of the Chicago, Milwaukee & St. Paul Railway; the General Superintendent of the Burlington, Cedar Rapids & Northern Railway Company; the General Manager of the Chicago & Northwestern Railway Company; the President of the Chicago, Rock Island & Pacific Railway; and the Second Vice-President of the Wabash, St. Louis & Pacific Railway Company. They all deny the specific charge in the resolution; the Second Vice-President of the Wabash road admits the pooling at competitive points, and we are informed that all the other roads make the same arrangements that he admits his company makes.

The Board would respectfully refer the committee for valuable suggestions in regard to the Commissioners' law, to the letter of Charles Francis Adams, Jr., published on pages 73 to 78, in their Second Annual Report, a copy of which is sent you with this.

The second inquiry of the Committee asks information "concerning shipments at Cedar Rapids, Dubuque, Ottumwa, or any other point, and to ascertain all about such agreements, if any exist," etc. The Board are a little at sea as to the scope of this inquiry, the phrase, "such agreements" seeming to limit the inquiry to territorial divisions as to which answer is fully made in the reply to question one.

Having been informed by the Chairman of the Senate Committee, Hon. H. W. Rothert, that all arrangements of whatever kind, touching the subject of transportation as it affects the shipper, are

sought for under the resolution of inquiry, it is thought proper to mention such as are found to exist.

Beginning with the Chicago, Burlington & Quincy Road, it has an arrangement at Ottumwa, and indeed at all other competing points on its Iowa lines. These arrangements, as a rule, are upon a *minimum* charge, and the terms of the agreement are to divide the earnings on the basis of an agreed ratio. This in some cases is as 50 to 50 perhaps, or 60 to 40, or 70 to 30, or 75 to 25, or any other proportion—the ratio being ascertained by the relative gross receipts in some cases, and tonnage in others, on the business of both for a stated antecedent time, say of three, or six, or twelve months.

The Chicago & Northwestern has also such pooling arrangements with other lines at competing points, but no division of territory or of the volume of freight. At Cedar Rapids, for instance, the parties to the arrangement are the Chicago & Northwestern, the Chicago, Milwaukee & St. Paul, and the Burlington, Cedar Rapids & Northern, and the division of the gross receipts on an agreed ratio. It also has a like arrangement at Sioux City, Council Bluffs, Des Moines and other points of competition.

The Illinois Central has a similar arrangement at Dubuque, Charles City, Mona, Lyle and other points. In this arrangement the division is made on such a basis as this, for instance: A fixed percentage of the gross receipts of each company is reserved to each absolutely, and the remainder of each is divided on the basis agreed upon; the net balance being sometimes payable by the one, and sometimes by the other. The arrangement is understood to exist at all points of competition.

Like arrangements have been made by the Chicago, Milwaukee and St. Paul at all competing points, the terms in some cases covering the surplus gross earnings over a fixed reserve to each; and in others of an agreed proportion of the gross receipts. In a few cases these arrangements are as to all kinds of freight, and in others apply only to certain specified articles.

The same is true as to the Burlington, Cedar Rapids & Northern at Cedar Rapids and other competing points, and doubtless so as to all roads which transport on inter-State contracts.

It may be added that most, if not all, these engagements are believed to be applicable to inter-State business only, though it is pos-

sible that they may, in here and there an instance, apply to local business between competing points.

The Board is not aware of any other kind of arrangements existing between the railways operating in Iowa.

PETER A. DEY,
M. C. WOODRUFF,
A. R. ANDERSON,
Commissioners.

The above report was made in writing to the Senate Committee on Railways, and the Commissioners on invitation being present with the committee, the latter made a request that the Commissioners elucidate the subject of pooling in further detail—asking that the pool arrangement be particularly explained in its practical application. Replying, the Commissioners said:

On investigation we find that all of what are known as trunk lines, or lines extending into other States, have these pooling agreements at points of competition; as, for instance, at Burlington, Keokuk, Ottumwa, Albia, Eddyville, Council Bluffs, Des Moines, Grinnell, Iowa City, Davenport, Clinton, Cedar Rapids, Marshalltown, Sioux City, Fort Dodge, Webster City, Iowa Falls, Cedar Falls, Waterloo, Dubuque, McGregor, Charles City, Britt, Mona, Sheldon, etc. These and several other points are stations where competing lines intersect, each seeking to get all the business it can. The pool contract has no effect to limit the volume of business of the two, three, four or more lines; each struggles to obtain all it can get; each preferring in final settlement of pool receipts to pay balances to competitors, rather than receive such balances. By the pool, agreement is made by all the parties to it upon a minimum charge for the various classes of freight. Take the case of Cedar Rapids, for instance: Here the Chicago & Northwestern, the Chicago, Milwaukee & St. Paul, and the Burlington, Cedar Rapids & Northern companies are in competition. Each struggles for all the business it can get, each preferring to secure the larger proportion, and at settlement to pay rather than receive a balance. The pool is for a division of the gross receipts; the C. & N. W., for instance, taking 44 per cent, the C., M. & St. P., 32, and the B., C. R. & N., 24. At Dubuque, the Illinois Central and the Chicago, Milwaukee & St. Paul Railways meet in

competition. In this instance the terms of the pool are not for a division of the gross earnings, but each reserves say 60 per cent of its gross earnings, and the remaining 40 per cent of both is placed to the credit of pool account and division made share by share alike. At other competing stations a reserve of a given percentage of gross earnings is made by each company, say 60 per cent by one and 55 by another—these proportions supposably representing the cost of handling and moving—and the balance over from both being divided on agreed terms, say 45 per cent to one and 55 to the other. All these arrangements are based upon the facilities, business, and earnings of the competing lines, ascertained by comparing past tonnage, or receipts, or both. From these facts it will be seen that the object of the pool agreement is to avoid cutting of rates in competition, and serious disturbance in business, occasioned by constantly fluctuating rates. To this end they agree upon a minimum rate.

As a rule this rate is alleged to be a low one. Certain it is, the pool rate is lower than at non-competing stations with a shorter mileage; as, for instance, the rate on the Chicago, Milwaukee & St. Paul from Sheldon (a competing station) to Milwaukee or Chicago, on 4th class merchandise, is 50 cents per 100 lbs., while the same rate is charged from half a dozen non-competing stations at various lesser distances up to 60 miles.

In defense of this system railway companies assert that it is done for the two-fold purpose of protecting themselves from the certain losses following unchecked competition, and of protecting shippers and patrons at all non-competing points. This reasoning may be stated thus: The railway carrier is entitled to a fair compensation for the service rendered. To be fair it must be reasonably profitable. If under the impulse of competition at junction points the cutting of rates is reduced below a profit, the loss must be made up at places where no competition exists. Otherwise not only the revenues of the company are lost, but the property itself is going in the direction of bankruptcy. If the pool agreement be not maintained in good faith, the cutting of rates goes lower and lower, until the price has fallen to a mere nominal sum, as in the case of the periodical rate wars between Chicago and the sea-board for the past year or two. In proportion as the "cut" rate under competition goes below

the paying point, in that proportion the loss must be made good upon non-competing points. If this be not done the road-bed, cars, locomotives and operating facilities are worn out, and the line must grow more and more valueless, until it is finally swallowed up in bankruptcy. A railway cannot be maintained by a non-paying business. If it be said that a *maximum* rate be fixed by law for all the roads at all stations, non-competing as well as competing, the answer is that this does not prohibit competition, or cutting of rates to a losing figure. If one road cuts the rate, the other must come down to it, or it must give up business at that point. Now, if one of two or more competing roads is stronger and richer than the others, by reason of its more fortunate location and great business, it must follow that the weaker of these competitors will be driven to the wall. This done, what are the people at all non-competing stations on its line to do? Such is the reasoning of the railways in defense of the pool system, as by it they are able to maintain a *minimum* rate at stations common to two or more roads, whereas by the open competition, or "cutting" system, they must assess what they thus lose upon intermediate points.

Competition, to be effectual, must first be free, and the competitors practically equal in respect of strength, facilities, and tributary business. If any of these conditions are wanting, the inequality makes successful competition in the long run impracticable if not impossible. Secondly, the competitors must have lines substantially parallel, and when this is the case the business of the tributary territory is divided between the two or more lines. By thus dividing the business between two or more lines which could be done by any one of them, paying rates must be greater on both in order to meet operating expenses and interest on the two or more lines instead of one. A third difficulty in the way of successful competition lies in the fact that all stations must have the parallel or competing lines, otherwise the competition is but partial and discriminative.

[At this point the Commissioners were cited to the fact that the rate between Sioux City and Chicago was but little if any more than the rate between Chicago and Fort Dodge—over a hundred miles less distance. The explanation and answer of the Commissioners was as follows:]

The Illinois Central line runs through Fort Dodge and connects Sioux City and Chicago. At both terminal points this line has powerful competitors in the Chicago, Milwaukee & St. Paul, and the Chicago & Northwestern. The latter does a business in Iowa which in volume and earnings is about double that of the Illinois Central. The practical question for the Illinois Central is, shall it have its fair share of the business at Sioux City? If it ought and must have it, its rates must be as low as the lowest competitor's. If it surrenders its proper share its road from Sioux City to the next station eastward is rendered practically worthless, the thousands of dollars invested in it being thrown away. If so much of its line be thus abandoned because by refusing to compete it has been shut out of business, the entire line is seriously crippled as a through route into the territories to the west of Sioux City. Thus that road is forced to accept one of two alternatives: Compete at such rates as it can get, and thus divert all through business from that route to other more wisely managed routes, or quit business at that point, or, it must agree upon a *minimum* rate under a pooling agreement. This low pool rate is not a voluntary but a forced one; the rates at non-competing points being free and unforced are held to be fair and reasonable under all circumstances. While there is no sound reason in abstract equity why a less charge is made for a longer distance—all other conditions being alike—the practical question arises, what else can be done? If legislation shall be able to answer this question successfully it will have done what has not yet anywhere been demonstrated.

[Here another case was put to the Commissioners. It was stated that Fort Dodge merchants desired to build up a jobbing or wholesale trade, but that it was impossible because nothing below the Sioux City rate from Chicago could be obtained. To this, answer was made as follows:]

Fort Dodge is a station over a hundred miles less in distance from Chicago than Sioux City. Its competition, if any, is with a class "B" road, and is therefore not very sharp, while at Sioux City it meets two of the strongest competing lines in the State. While the rates between Fort Dodge and Chicago are as high, perhaps, as to Sioux City, they are less than to many, if not all, the stations between Fort Dodge and Sioux City. The Fort Dodge rate is also as low or

lower than to several stations east of it—a shorter distance. In this way a general balancing is reached. What is wanted at Fort Dodge, under the case as put, is a better rate than it now has, and it already has a better rate than other stations having a shorter haul. And this affords a key to the whole question as expressed by the Senate Committee's resolution of inquiry; to-wit, Each station in the State would like a little lower rate than the next neighbor.

To sum up, it is a very intricate and difficult problem to solve. The Commissioners find that the railways do their business much as other business is done, and are governed by the same motives, interests, and rules. It is very probable that abuses exist, but how are they to be met and overcome is the question. Up to this time legislation has been unequal to the task. That correction will some time be reached is certain, but how does not yet appear.

To show the greatest difficulty of all, it must be understood that these pool arrangements are on inter-State business, the Commissioners knowing of none on business wholly within the State. Hence the Iowa legislature is without jurisdiction, its power extending only to contracts within the State limits. Besides, as between eighty and eighty-five per cent of the traffic is of inter-State character, and as the low or *minimum* pool rate at all pool points is on through or inter-State traffic, and as all these pool stations combined probably include a very large proportion of the whole traffic, the difficulties at the very threshold of the case seem to be beyond the range of local regulation.

DISCRIMINATION.

As this inquiry has raised one form of the general subject of discrimination, the Commissioners cannot better meet it than by calling the committee's attention to their discussion of it on pages 179, 180, and 181 of their report for 180, as follows:

Section 13 of the Commissioner law wisely prohibits unjust discrimination. This, in the nature of the business, is absolutely necessary. The classification of articles carried is in most cases discriminatory in its character and governed by the value. The freight tariffs are governed less by the cost of carriage in most articles than the amount they will bear and not prevent production or use. The more valuable goods always pay first-class rates, and this is not a question of risk or cost of carriage. This principle is carried still further, and, we think, properly, in the rates at competing points. A road at competitive points, if it secures any

business, must get it at a rate lower than would be fixed did not competition determine it. The shipper at a non-competitive point believes that he is greatly injured if his rates are higher, and yet it is not true that if the business of the competitive points furnishes any profit to the carrier, he can by that much less afford to carry his freight at intermediate points. If he was compelled to carry all his business at the rate of the competitive point, he would of necessity be compelled to abandon it and confine himself to his local business. The local would necessarily be higher by the amount of profit that might accrue from competitive points. It was a favorite theory of the Commissioners, and only abandoned after a careful study of its effect, that the State should pass some law prohibiting the roads from charging higher rates for a shorter than a longer distance. Coupled with this was the idea that some such enactment might prevent the fluctuating and ruinous rates at competing points, and place part of the burden of operating and maintaining the roads on the through traffic. One of the oldest railway managers in the West, in reviewing this subject, says:

"Nobody deplores foolish and reckless competition like that carried on from Missouri River points in the Southwest, more than the thoughtful railway manager, and if a law applicable to all the States could be enacted that would prohibit such ruinously low rates, and punish severely the parties making them, I feel sure that the railway managers would welcome it. But if the Iowa roads are prohibited from making any higher charge than their proportion of a through rate from New York to California—rates varying from time to time to meet the requirements of commerce, and sometimes made without the knowledge or consent of the managers of the Iowa lines—they must either do all their business at rates that will yield insufficient revenue to pay interest and dividends, or maintain high rates on local and allow through business to be mainly carried through States where no such prohibition exists. A loss of the through business, so long as it yields any net revenue, lessens the ability of the railway companies to reduce local transportation. It is evident that any profit derived from competitive business must be a benefit to local shippers, because it lessens local charges."

It may be a question whether the State has the power to fix this limit, and whether it might not be considered a regulation of inter-State commerce. The Supreme Court of the United States, in deciding the Pennsylvania case, says:

"If the power to fix tolls upon inter-State commerce is allowed, it would be in the power of the Eastern States to exclude entirely the products of the West from the sea-board by fixing a local rate that would prevent any through business being carried."

Should the States of Iowa, Missouri, and Illinois order that the local and through rates be the same, it might effectually prevent Kansas and Nebraska products reaching an Eastern market. Again, the same court held that "The State may, at its discretion, tax its own internal commerce, so that inter-State intercourse, commerce, or trade be not embarrassed or restricted." Whether a tax on gross receipts of a railroad is constitutional, has been affirmed by the Supreme Court of the United States, Judges Miller, Field, and Hunt dissenting. Judge Miller, in writing the dissenting opinion, uses this language:

"I lay down the broad proposition that by no device or evasion, by no form of statutory words, can a State compel citizens of another State to pay to it a tax, contribution, or toll, for the privilege of having their goods transported through that State by the ordinary channels of commerce. The inter-State commerce of to-day far exceeds in value that which is foreign, and it is of immense importance, and it should not be shackled by restrictions imposed by any State."

In both their former reports this Board has endeavored to give prominence to the idea that people situated as we are, almost in the center of the continent, and dependent mainly on all rail transportation to the sea-board for our bulky surplus products whose final market was Liverpool or London, could not afford to give too much prominence to short rates; that our interest is in the long haul, and if this is reduced to the *minimum* we can afford to pay a reasonable profit on our short hauls. Our fears have been that legislative interference in the States east of us might in some way affect unfavorably the through business.

PETER A. DEY,
M. C. WOODRUFF,
A. R. ANDERSON,
Railroad Commissioners.

RAILROAD COMMITTEE OF THE SENATE.

Henry W. Rothert, Lee county (chairman).
E. J. Hartshorn, Palo Alto county.
E. D. Nichols, Guthrie county.
A. Hebard, Montgomery county.
J. K. Graves, Dubuque county.
J. C. Schrader, Johnson county.
Delos Arnold, Marshall county.
A. N. Poyncer, Tama county.
H. A. Baker, Winneshiek county.
T. E. Clark, Page county.
J. L. Kamrar, Hamilton county.
J. W. Henderson, Linn county.
G. S. Robinson, Buena Vista county.

CHICAGO, BURLINGTON & QUINCY RAILROAD Co., }
T. J. POTTER, GENERAL MANAGER, }
CHICAGO, February 3, 1882. }

E. G. MORGAN, Esq., *Secretary Board R. R. Com'rs, Des Moines, Iowa:*

DEAR SIR—Yours of the 1st inst. to C. E. Perkins, President, is referred to this office for reply.

You ask, "Whether your company is in the habit of agreeing with other roads at Burlington, Fairfield, Ottumwa, Albia, Knoxville, Des Moines, Indianola, Griswold, Carson, Humeston, Shenandoah, Malvern, Clarinda, or Council Bluffs, that one road shall take all the freight or the greater portion thereof, to or from any one point or territory in the State, while the other companies with their railroad lines there located refuse to take freight in order to carry out such agreement?"

I would say we are not in the habit of making any such agreement at the points named, but give the parties the privilege of shipping upon any line they choose to patronize.

Yours truly,

T. J. POTTER.

CHICAGO, MILWAUKEE AND ST. PAUL RAILWAY, }
 GENERAL MANAGER'S OFFICE,
 MILWAUKEE, February 3, 1882. }

E. G. MORGAN, Esq., *Secretary Commissioners, Des Moines:*

DEAR SIR—I have received your favor of first inst., asking whether this company is in the habit of agreeing with other roads at various points in Iowa that one road shall take all the business, and the other refuse to take it, in order to carry out such agreement.

This company has no agreement with any other road of the nature described, neither has it ever made any such agreement. On the contrary, it aims to carry its full share of the business to and from all common or competing points in Iowa.

Yours truly,

S. S. MERRILL, *General Manager.*

MILWAUKEE, CEDAR RAPIDS & NORTHERN }
 RAILWAY COMPANY,
 CEDAR RAPIDS, IOWA, February 3, 1882. }

E. G. MORGAN, Esq., *Secretary Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—I am in receipt of yours of February first, in regard to inquiry of the Railway Committee of the Senate, and in reply would say, that we have no arrangement at either of the points named, in regard to either taking all the business or most of it by our line, neither of allowing most of the business to go by any other line, but we work actively for all the business we can get at agreed rates, which would naturally go over our road.

Trusting this information is sufficient, and answers the inquiry fully, I am,

Yours truly,

C. J. IVES, *General Superintendent.*

CHICAGO & NORTHWESTERN RAILWAY COMPANY, }
 OFFICE OF SECOND VICE-PRESIDENT AND GENERAL MANAGER,
 CHICAGO, January 6, 1882. }

E. G. MORGAN, Esq., *Secretary Railroad Commission:*

DEAR SIR—On my return to-day to the city, I am in receipt of yours of February 1st, inquiring whether the Chicago & Northwestern Railway Company "is in the habit of agreeing with other roads at Clinton, Cedar Rapids, Marshalltown, Grand Junction, Jefferson, Council Bluffs, and Sioux City, that one road shall take all the freight, or the greatest portion thereof, to and from any one point or territory in the State, while the other companies with their railroad lines there located, refuse to take freight in order to carry out such agreement."

In answer to the foregoing inquiry, permit me to say the C. & N. W. R. Co. has no agreement or understanding with other railroad companies whereby it will refuse to take any or all freights offered for transportation, in order that any other transportation company may carry such freights.

Very truly,

MARVIN HUGHITT.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY, }
 OFFICE OF THE PRESIDENT, }
 CHICAGO, February, 1882. }

E. G. MORGAN, Esq., *Sec'y B'd R. R. Commissioners of Iowa:*

DEAR SIR—In reply to the inquiry by the Railroad Committee of the Senate, "whether your Company (Rock Island) is in the habit of agreeing with other roads at Davenport, West Liberty, Columbus Junction, Iowa City, Fairfield, Grinnell, Keokuk, Ottumwa, Knoxville, Des Moines, Indianola, Griswold, Carson, or Council Bluffs, that one road shall take all the freight or the greatest portion thereof to or from any one point or territory in the State, while the other companies, with their railroad lines there located, refuse to take freight in order to carry out such agreement, I answer: this company are not in the habit of making such agreements, and that no such agreement exists on the part of this company to the best of my knowledge and belief.

Respectfully yours,

HUGH RIDDLE, *President.*

WABASH, ST. LOUIS & PACIFIC RAILWAY COMPANY, }
 OFFICE OF SECOND VICE-PRESIDENT, }
 SAINT LOUIS, February 6, 1882. }

E. G. MORGAN, Esq., *Secretary Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—Your letter of February 1st to Col. Haw, Third Vice-President, has been handed to me for reply, and I wish to say that we have no agreement or understanding with any neighboring road which debars us from doing our share of the business.

It has been found necessary, in order to avoid undue competition, to agree fairly upon rates to points reached by either road, and also to agree on a fair division of the business. In other words: We have an arrangement with some of our neighbors in Iowa, whereby the business of certain stations is pooled, and, whichever road carries more than its percentage, pays over the difference to the road which is in arrears in its earnings.

Each road has business located on its track; each road has grain houses, stock yards, etc., at or near the junction points, and owned and operated by people who are anxious to do business for any person who is engaged in the shipping business.

Your inquiry leads me to think that misrepresentations have been made to the Senate Committee. I need only add that I can assure you there is no arrangement, so far as I know, which renders it necessary for either of the roads to decline taking business.

Yours truly,

IRA C. GAULT, *Second Vice-President.*

ILLINOIS CENTRAL RAILROAD COMPANY, }
 CHICAGO, February 10, 1882. }

E. G. MORGAN, Esq., *Secretary Railroad Commissioners, Des Moines, Iowa:*

DEAR SIR—I beg to acknowledge receipt of your favor of the 1st inst. received during my absence East.

This company has no agreement with any other roads at Dubuque, Delaware, Independence, Waterloo, Cedar Falls, Charles City, Ackley, Webster City, Fort Dodge, Lemars or Sioux City, that one road shall take all the freight or the greatest portion thereof to or from any other point or territory in the State.

This company and the Chicago, Milwaukee & St. Paul Railroad Company did endeavor to induce shipments of freight from that point by the shortest line to its point of destination. This was done principally to meet the requirements of the shippers in the matter of the supply of cars that could run through to destination without change, thus ensuring prompt movement of business. We consider this arrangement for shipment by the shortest route the best for the shippers as well as the most desirable for the road. It is, however, entirely optional with the shipper or consignee to select his own route.

Yours truly,

W. K. ACKERMAN, *President.*

ASSESSED VALUATION
OF
RAILROAD PROPERTY

IN THE
STATE OF IOWA,

AS FIXED BY THE
EXECUTIVE COUNCIL OF THE STATE,

MARCH 3, 1881,

UNDER PROVISIONS OF CHAPTER 5, TITLE 10 OF THE CODE, AND CHAPTER
114, ACTS OF THE 17TH GENERAL ASSEMBLY.

COMPILED BY THE SECRETARY OF STATE.

PUBLISHED BY ORDER OF THE EXECUTIVE COUNCIL.

DES MOINES:
F. M. MILLS, STATE PRINTER.
1881.



TABLE No. I.

Length and assessed value of railroads, January 1, 1881, by counties.

COMPILED BY THE SECRETARY OF STATE.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Adair</i>	26.162	\$	\$ 122,390.00
Chicago, Rock Island & Pacific	6.61	12,600	83,286.00
Creston & Northern	19.552	2,000	39,104.00
<i>Adams</i>	30.373		348,901.80
Chicago, Burlington & Quincy	26.443	12,600	333,181.80
Chicago, Burlington & Quincy—Creston Branch	3.93	4,000	15,720.00
<i>Allamakee</i>	63.83		166,480.00
Burlington, Cedar Rapids & Northern—Milwaukee Division	1.61	2,500	4,025.00
Chicago, Milwaukee & St. Paul	4.02	4,000	16,080.00
Chicago, Milwaukee & St. Paul—Dubuque Division	35.27	8,500	123,445.00
Chicago, Milwaukee & St. Paul—Waukon Branch	22.93	1,000	22,930.00
<i>Appanoose</i>	100.287		837,372.20
Albia & Moravia	.679	2,000	1,358.00
Burlington & Southwestern	20.00	2,500	50,000.00
Centerville, Moravia & Albia	13.357	2,000	26,714.00
Chicago Rock Island & Pacific—Southwestern Branch	29.68	6,000	179,280.00
Missouri, Iowa & Nebraska	29.13	2,300	64,086.00
St. Louis, Ottumwa & Cedar Rapids	7.261	2,300	16,974.20
<i>Audubon</i>	16.36		32,720.00
Chicago, Rock Island & Pacific—Audubon Branch	16.36	2,000	32,720.00
<i>Benton</i>	62.70		436,270.00
Burlington, Cedar Rapids & Northern	23.01	5,000	115,060.00
Burlington, Cedar Rapids & Northern—Pacific Division	14.86	4,000	59,400.00
Chicago & Northwestern	24.84	10,500	260,820.00
<i>Black Hawk</i>	66.84		327,456.00
Burlington, Cedar Rapids & Northern	32.74	5,000	163,700.00
Cedar Falls & Minnesota	7.88	3,000	23,140.00
Illinois Central	26.72	5,800	141,616.00
<i>Boone</i>	32.78		306,166.00
Chicago & Northwestern	27.53	10,500	289,066.00
Des Moines & Ft. Dodge	5.00	3,200	9,600.00
Iowa Railway, Coal & Manufacturing Company	3.25	2,000	6,500.00
<i>Bremer</i>	50.19		148,314.00
Burlington, Cedar Rapids & Northern	4.18	5,000	20,900.00
Cedar Falls & Minnesota	19.47	3,000	58,410.00
Dubuque & Dakota	26.54	2,600	69,004.00
<i>Buchanan</i>	50.31		194,459.00
Burlington, Cedar Rapids & Northern—Milwaukee Division	25.78	2,500	64,450.00
Illinois Central	24.53	5,300	130,009.00
<i>Buena Vista</i>	25.41		134,673.00
Illinois Central	25.41	5,300	134,673.00
<i>Butler</i>	73.73		309,499.00
Burlington, Cedar Rapids & Northern	21.06	5,000	105,300.00
Dubuque & Dakota	27.76	2,600	72,176.00
Illinois Central	24.91	5,300	132,023.00
<i>Cathoun</i>	14.85		75,705.00
Illinois Central	14.85	5,300	75,705.00
<i>Carroll</i>	34.80		288,402.00
Chicago & Northwestern	25.41	10,500	266,806.00
Maple River	9.39	2,300	21,597.00
<i>Cass</i>	63.917		399,016.00
Chicago, Rock Island & Pacific	27.47	12,600	346,122.00
Chicago, Rock Island & Pacific—Atlantic & Southern Branch	14.71	2,000	29,420.00
Chicago, Rock Island & Pacific—Audubon Branch	8.18	2,000	16,360.00
Red Oak & Atlantic	3.567	2,000	7,114.00

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE I--CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Cedar</i>	58.27	\$.....	\$ 426,868.00
Burlington, Cedar Rapids & Northern.....	8.95	5,000	44,750.00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division.....	3.96	3,000	11,880.00
Chicago & Northwestern.....	24.98	10,500	262,290.00
Chicago, Rock Island & Pacific.....	6.88	12,600	86,688.00
Stanwood & Tipton.....	8.50	2,500	21,250.00
<i>Cerro Gordo</i>	68.06	.....	282,810.00
Burlington, Cedar Rapids & Northern.....	10.57	5,000	52,850.00
Central Iowa.....	24.34	4,000	97,360.00
Chicago, Milwaukee & St. Paul.....	33.15	4,000	132,600.00
<i>Cherokee</i>	29.80	.....	157,940.00
Illinois Central.....	29.80	5,300	157,940.00
<i>Chickasaw</i>	33.37	.....	126,430.00
Cedar Falls & Minnesota.....	7.05	3,000	21,150.00
Chicago, Milwaukee & St. Paul.....	26.32	4,000	105,280.00
<i>Clarke</i>	26.449	.....	333,257.40
Chicago, Burlington & Quincy.....	26.449	12,600	333,257.40
<i>Clay</i>	24.31	.....	97,240.00
Chicago, Milwaukee & St. Paul.....	24.31	4,000	97,240.00
<i>Clayton</i>	128.01	.....	416,035.00
Chicago, Milwaukee & St. Paul.....	28.78	4,000	95,120.00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	78.05	3,500	273,175.00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division.....	12.18	3,000	36,540.00
Iowa Eastern.....	14.00	800	11,200.00
<i>Clinton</i>	163.49	.....	733,395.00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	10.10	3,500	35,350.00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division.....	69.82	3,000	209,460.00
Chicago & Northwestern.....	40.17	10,500	421,785.00
Iowa Midland.....	33.40	2,000	66,800.00
<i>Crawford</i>	31.56	.....	331,390.00
Chicago & Northwestern.....	31.56	10,500	331,390.00
<i>Dallas</i>	67.43	.....	341,961.00
Chicago, Rock Island & Pacific.....	17.56	12,600	221,256.00
Des Moines & Ft. Dodge.....	27.00	3,200	86,400.00
Des Moines Northwestern.....	22.87	1,500	34,305.00
<i>Davis</i>	65.126	.....	235,246.20
Burlington & Southwestern.....	15.40	2,500	38,500.00
Chicago, Rock Island & Pacific—Southwestern Branch.....	22.73	6,000	136,380.00
Keokuk & Des Moines.....	.75	3,500	2,625.00
St. Louis, Ottumwa & Cedar Rapids.....	26.246	2,200	57,741.20
<i>Decatur</i>	55.562	.....	113,923.60
Chicago, Burlington & Quincy—Charlton Branch.....	15.907	2,000	31,814.00
Chicago, Burlington & Quincy—Bethany Branch.....	3.259	2,000	6,518.00
Leon, Mt. Ayr & Southwestern.....	22.398	2,000	44,796.00
Missouri, Iowa & Nebraska.....	13.998	2,200	30,796.60
<i>Delaware</i>	61.35	.....	240,331.00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Div.....	36.88	3,000	110,640.00
Illinois Central.....	24.47	5,300	129,691.00
<i>Des Moines</i>	62.789	.....	389,695.00
Burlington, Cedar Rapids & Northern.....	21.18	5,000	105,900.00
Burlington & Northwestern.....	13.70	1,500	20,550.00
Chicago, Burlington & Quincy.....	18.235	12,600	229,761.00
Keokuk & St. Paul.....	8.924	3,500	31,234.00
Toledo, Peoria & Western.....	.75	3,000	2,250.00
<i>Dubuque</i>	91.91	.....	318,060.00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	32.98	3,500	115,430.00
Chicago, Milwaukee & St. Paul—Cascade Branch.....	21.35	1,000	21,350.00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division.....	7.78	3,000	23,340.00
Illinois Central.....	29.80	5,300	157,940.00
<i>Fayette</i>	64.03	.....	231,235.00
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	44.31	2,500	110,775.00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	2.60	3,500	9,100.00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division.....	37.12	3,000	111,360.00
<i>Floyd</i>	64.35	.....	259,010.00
Burlington, Cedar Rapids & Northern.....	20.57	5,000	102,850.00
Cedar Falls & Minnesota.....	18.96	3,000	56,880.00
Chicago, Milwaukee & St. Paul.....	24.82	4,000	99,280.00

TABLE No. I—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Franklin</i>	49.90	\$.....	\$ 163,370.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	12.11	2,000	24,220.00
Central Iowa	27.09	4,000	108,360.00
Dubuque & Dakota	9.60	2,600	24,960.00
Illinois Central	1.10	5,300	5,830.00
<i>Fremont</i>	68.5471	.....	258,151.50
Chicago, Burlington & Quincy—Nebraska City Branch	19.709	3,000	59,127.00
Council Bluffs & St. Louis	8.749	4,000	34,996.00
Kansas City, St. Joseph & Council Bluffs	27.9501	5,000	139,750.50
Nebraska City, Sidney & Northeastern	12.139	2,000	24,278.00
<i>Greene</i>	47.60	.....	380,923.00
Chicago & Northwestern	24.51	10,500	257,355.00
Des Moines & Fort Dodge	22.99	3,200	73,568.00
<i>Grundy</i>	39.34	.....	109,681.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	11.16	2,000	22,320.00
Burlington, Cedar Rapids & Northern—Pacific Division	15.22	4,000	60,880.00
Illinois Central .....	.17	5,300	901.00
Toledo & Northwestern	12.79	2,000	25,580.00
<i>Guthrie</i>	41.42	.....	304,851.00
Chicago, Rock Island & Pacific	21.21	12,600	267,246.00
Chicago, Rock Island & Pacific—Guthrie & Northwestern Branch	14.58	2,000	29,160.00
Des Moines Northwestern	5.63	1,600	8,445.00
<i>Hamilton</i>	60.13	.....	190,120.00
Des Moines & Minneapolis	6.70	1,000	6,700.00
Illinois Central	23.20	5,300	122,960.00
Toledo & Northwestern	30.28	2,000	60,460.00
<i>Hancock</i>	50.07	.....	148,400.00
Chicago, Milwaukee & St. Paul	24.13	4,000	96,520.00
Minneapolis & St. Louis	25.94	2,000	51,880.00
<i>Hardin</i>	95.61	.....	327,416.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	18.12	2,000	36,240.00
Central Iowa	28.96	4,000	115,840.00
Illinois Central	23.72	5,300	125,716.00
Toledo & Northwestern	24.81	2,000	49,620.00
<i>Harrison</i>	62.81	.....	448,385.00
Chicago & Northwestern	30.33	10,600	318,465.00
Sioux City & Pacific	82.48	4,000	129,920.00
<i>Henry</i>	29.27	.....	262,575.00
Burlington & Northwestern	9.57	1,500	14,355.00
Chicago, Burlington & Quincy	19.70	12,600	248,220.00
<i>Howard</i>	24.38	.....	97,520.00
Chicago, Milwaukee & St. Paul	24.38	4,000	97,520.00
<i>Humboldt</i>	23.42	.....	46,840.00
Minneapolis & St. Louis	23.42	2,000	46,840.00
<i>Ida</i>	20.88	.....	48,024.00
Maple River	20.88	2,300	48,024.00
<i>Iowa</i>	25.16	.....	317,016.00
Chicago, Rock Island & Pacific	25.16	12,600	317,016.00
<i>Jackson</i>	76.15	.....	200,960.00
Chicago, Milwaukee & St. Paul—Dubuque Division	31.80	3,500	111,300.00
Chicago, Milwaukee & St. Paul—Cascade Branch	14.40	1,000	14,400.00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division	15.35	3,000	46,060.00
Iowa Midland	14.60	2,000	29,200.00
<i>Jasper</i>	72.51	.....	540,858.00
Central Iowa	3.98	4,000	15,920.00
Chicago, Rock Island & Pacific	34.13	12,600	430,038.00
Chicago, Rock Island & Pacific—Newton & Monroe Branch	17.00	2,000	34,000.00
Keokuk & Des Moines	17.40	3,500	60,900.00
<i>Jefferson</i>	52.319	.....	483,659.40
Chicago, Burlington & Quincy	25.719	12,600	324,069.40
Chicago, Rock Island & Pacific—Southwestern Branch	26.60	6,000	159,600.00
<i>Johnson</i>	69.86	.....	479,296.00
Burlington, Cedar Rapids & Northern	16.05	5,000	80,250.00
Burlington, Cedar Rapids & Northern—Iowa City Division	19.59	2,000	39,180.00
Burlington, Cedar Rapids & Northern—Muscatine Division	7.06	2,500	17,650.00
Chicago, Rock Island & Pacific	27.16	12,600	342,216.00
<i>Jones</i>	95.91	.....	264,750.00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division	72.93	3,000	218,790.00
Iowa Midland	22.98	2,000	45,960.00

TABLE No. I—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.		Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Keokuk.</i>		\$ 57,078	\$	\$ 204,211.00
	Burlington, Cedar Rapids & Northern—Iowa City Division	31.348	2,000	62,696.00
	Chicago, Rock Island & Pacific—Oskaloosa Branch	25.73	5,500	141,515.00
<i>Kossuth</i>		32.23		112,340.00
	Chicago, Milwaukee & St. Paul	24.44	4,000	97,760.00
	Minneapolis & St. Louis	7.79	2,000	15,580.00
<i>Lee</i>		109.087		305,579.50
	Burlington & Southwestern	16.10	2,500	40,250.00
	Ft. Madison & Northwestern	11.25	1,000	11,250.00
	Keokuk & Des Moines	27.15	3,500	95,025.00
	Keokuk & Northwestern	21.25	2,000	42,500.00
	Keokuk & St. Paul	33.087	3,500	115,804.50
	St. Louis, Keokuk & Northwestern	.25	3,000	750.00
<i>Linn</i>		98.57		548,135.00
	Burlington, Cedar Rapids & Northern	21.66	5,000	108,300.00
	Burlington, Cedar Rapids & Northern—Milwaukee Division	21.29	2,500	53,225.00
	Chicago, Milwaukee & St. Paul—Racine & Southwestern Division	26.32	3,000	78,960.00
	Chicago & Northwestern	29.30	10,500	307,650.00
<i>Louisa</i>		45.15		224,390.00
	Burlington, Cedar Rapids & Northern	23.15	5,000	115,750.00
	Burlington & Northwestern	3.09	1,500	4,635.00
	Chicago, Rock Island & Pacific—Oskaloosa Branch	18.91	5,500	104,005.00
<i>Lucas</i>		52.143		388,870.80
	Chariton, Des Moines & Southern	11.561	2,000	23,122.00
	Chicago, Burlington & Quincy	26.841	12,800	338,136.80
	Chicago, Burlington & Quincy—Chariton Branch	13.741	2,000	27,482.00
<i>Lyon</i>		29.783		79,281.00
	Chicago, Milwaukee & St. Paul	9.40	4,000	37,600.00
	Chicago, Milwaukee & St. Paul—Sioux City & Dakota Division	1.83	2,500	4,575.00
	St. Paul & Sioux City—Rock River Branch	18.553	2,000	37,106.00
<i>Madison</i>		19.80		126,967.00
	Chicago, Rock Island & Pacific	7.67	12,800	98,642.00
	Chicago, Rock Island & Pacific—Indianola & Winterest Branch	12.13	2,500	30,325.00
<i>Mahaska</i>		77.286		327,280.00
	Burlington, Cedar Rapids & Northern—Iowa City Division	4.315	2,000	8,630.00
	Central Iowa	26.67	4,000	106,680.00
	Chicago, Rock Island & Pacific—Oskaloosa Branch	24.96	5,500	137,280.00
	Keokuk & Des Moines	21.34	3,500	74,690.00
<i>Marion</i>		66.354		198,733.00
	Albia, Knoxville & Des Moines	22.115	2,000	44,230.00
	Chicago, Rock Island & Pacific—Oskaloosa Branch	12.65	5,500	69,575.00
	Des Moines & Knoxville	17.089	2,000	34,178.00
	Keokuk & Des Moines	14.50	3,500	50,750.00
<i>Marshall</i>		55.78		392,055.00
	Central Iowa	29.79	4,000	119,160.00
	Chicago & Northwestern	25.99	10,500	272,895.00
<i>Mills</i>		93.7248		614,623.40
	Chicago, Burlington & Quincy	30.249	12,800	387,137.40
	Council Bluffs & St. Louis	25.690	4,000	102,760.00
	Hastings & Avoca	10.493	2,000	20,986.00
	Kansas City, St. Joseph & Council Bluffs	18.3948	5,000	91,974.00
	Nebraska City, Sidney & Northeastern	8.918	2,000	17,836.00
<i>Mitchell</i>		30.47		99,160.00
	Cedar Falls & Minnesota	22.72	3,000	68,160.00
	Chicago, Milwaukee & St. Paul	7.75	4,000	31,000.00
<i>Monona</i>		29.68		111,954.00
	Maple River	3.98	2,300	9,154.00
	Sioux City & Pacific	26.70	4,000	106,800.00
<i>Monroe</i>		73.592		468,741.40
	Albia, Knoxville & Des Moines	10.772	2,000	21,544.00
	Albia & Moravia	10.796	2,000	21,592.00
	Central Iowa	13.55	4,000	54,200.00
	Centerville, Moravia & Albia	10.693	2,000	21,386.00
	Chicago, Burlington & Quincy	27.779	12,800	355,571.40
<i>Montgomery</i>		49.545		393,170.00
	Brownville & Nodaway Valley	2.418	2,000	4,836.00
	Chicago, Burlington & Quincy	27.020	12,800	345,452.00
	Chicago, Burlington & Quincy—Nebraska City Branch	7.668	3,000	23,004.00
	Red Oak & Atlantic	12.439	2,000	24,878.00

ASSESSED VALUATION OF RAILROAD PROPERTY.

7

TABLE No. I—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.		Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Muscatine</i>		83.33	\$	\$ 567,097.00
Burlington, Cedar Rapids & Northern	18.91	5,000		94,550.00
Burlington, Cedar Rapids & Northern—Muscatine Division	19.21	2,500		48,025.00
Chicago, Rock Island & Pacific	24.77	12,600		312,102.00
Chicago, Rock Island & Pacific—Oskaloosa Branch	20.44	5,500		112,420.00
<i>O'Brien</i>	30.69			119,450.00
Chicago, Milwaukee & St. Paul	24.07	4,000		96,280.00
St. Paul & Sioux City	6.62	3,500		23,170.00
<i>Osceola</i>	17.99			62,965.00
St. Paul & Sioux City	17.99	3,500		62,965.00
<i>Page</i>	65.839			183,080.00
Brownville & Nodaway Valley	22.81	2,000		45,620.00
Clarinda & St. Louis	11.428	2,000		22,856.00
Chicago, Burlington & Quincy—Nebraska City Branch	11.80	3,000		35,400.00
Council Bluffs & St. Louis	19.801	4,000		79,204.00
<i>Palo Alto</i>	24.34			97,360.00
Chicago, Milwaukee & St. Paul	24.34	4,000		97,360.00
<i>Plymouth</i>	59.31			255,585.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Division	14.91	2,500		37,275.00
Illinois Central	34.95	5,300		185,235.00
St. Paul & Sioux City	9.45	3,500		33,075.00
<i>Pocahontas</i>	9.80			51,940.00
Illinois Central	9.80	5,300		51,940.00
<i>Polk</i>	98.925			545,580.00
Chicago, Rock Island & Pacific	27.65	12,600		348,390.00
Chicago, Rock Island & Pacific—Indianola & Winterset Branch	9.88	2,500		24,700.00
Des Moines & Ft. Dodge	9.30	3,200		29,760.00
Des Moines & Knoxville	10.135	2,000		20,270.00
Des Moines & Minneapolis	24.40	2,500		61,000.00
Keokuk & Des Moines	17.56	3,500		61,460.00
<i>Pottawattamie</i>	113.3274			956,495.00
Chicago, Burlington & Quincy	1.87	12,600		23,562.00
Chicago & Northwestern	20.82	10,500		218,610.00
Chicago, Rock Island & Pacific	46.16	12,600		581,616.00
Chi., Rock Island & Pacific—Avoca, Macedonia & Southw. Br.	17.61	2,000		35,220.00
Chicago, Rock Island & Pacific—Harlan Branch	1.13	2,000		2,260.00
Council Bluffs & St. Louis	11.74	4,000		46,960.00
Hastings & Avoca	5.244	2,000		10,488.00
Kansas City, St. Joseph & Council Bluffs	6.7574	5,000		33,787.00
Red Oak & Atlantic	1.996	2,000		3,992.00
<i>Poweshiek</i>	68.763			453,764.00
Burlington, Cedar Rapids & Northern—Iowa City Division	6.78	2,000		13,560.00
Central Iowa	22.81	4,000		91,240.00
Central Iowa—Grinnell & Montezuma Branch	13.643	2,000		27,286.00
Chicago, Rock Island & Pacific	25.53	12,600		321,678.00
<i>Ringgold</i>	28.642			57,284.00
Chicago, Burlington & Quincy—Grant City Branch	15.79	2,000		31,580.00
Leon, Mt. Ayr & Southwestern	12.852	2,000		25,704.00
<i>Sac</i>	32.75			75,325.00
Maple River	32.75	2,300		75,325.00
<i>Scott</i>	48.06			275,796.00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division	34.35	3,000		103,050.00
Chicago, Rock Island & Pacific	13.71	12,600		172,746.00
<i>Shelby</i>	17.12			102,186.00
Chicago, Rock Island & Pacific	6.41	12,600		89,766.00
Chicago, Rock Island & Pacific—Harlan Branch	10.71	2,000		21,420.00
<i>Stonx</i>	76.91			257,890.00
Chicago, Milwaukee & St. Paul	29.03	4,000		116,120.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Division	25.81	2,500		64,525.00
St. Paul & Sioux City	22.07	3,500		77,245.00
<i>Story</i>	50.63			299,715.00
Chicago & Northwestern	24.23	10,500		254,415.00
Des Moines & Minneapolis (Broad gauge)	12.60	2,500		31,500.00
Des Moines & Minneapolis (Narrow gauge)	13.80	1,000		13,800.00
<i>Tama</i>	65.53			382,550.00
Burlington, Cedar Rapids & Northern—Pacific Division	18.05	4,000		72,200.00
Chicago & Northwestern	25.34	10,500		266,070.00
Toledo & Northwestern	22.14	2,000		44,280.00
<i>Taylor</i>	28.098			112,032.00
Chicago, Burlington & Quincy—Creston Branch	28.098	4,000		112,032.00

TABLE NO. I—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Union</i>	44.669	\$	\$ 384,037.00
Chicago, Burlington & Quincy.....	26.776	12,600	334,766.00
Chicago, Burlington & Quincy—Creston Branch.....	10.742	4,000	42,968.00
Creston & Northern.....	8.152	2,000	16,304.00
<i>Van Buren</i>	66.00		196,300.00
Burlington & Southwestern.....	28.10	2,500	70,250.00
Chicago, Rock Island & Pacific—Keosauqua Branch.....	4.40	2,000	8,800.00
Keokuk & Des Moines.....	33.50	3,500	117,250.00
<i>Wapello</i>	74.369		511,212.30
Chicago, Burlington & Quincy.....	26.856	12,600	338,388.60
Chicago, Rock Island & Pacific—Southwestern Branch.....	7.71	6,000	46,260.00
Keokuk & Des Moines.....	30.00	3,500	105,000.00
St. Louis, Ottumwa & Cedar Rapids.....	9.803	2,000	21,666.60
<i>Warren</i>	55.365		123,845.00
Chariton, Des Moines & Southern.....	21.439	2,000	42,878.00
Chicago, Rock Island & Pacific—Indianola & Winterset Branch.....	26.23	2,500	65,575.00
Des Moines & Knoxville.....	7.696	2,000	15,392.00
<i>Washington</i>	77.47		299,026.00
Burlington, Cedar Rapids & Northern—Iowa City Division.....	20.98	2,000	41,960.00
Burlington, Cedar Rapids & Northern—Muscatine Division.....	4.31	2,500	10,775.00
Burlington & Northwestern.....	12.01	1,500	18,015.00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	25.49	5,500	140,195.00
Chicago, Rock Island & Pacific—Southwestern Branch.....	14.68	6,000	88,080.00
<i>Wayne</i>	62.470		241,619.40
Chicago, Burlington & Quincy—Chariton Branch.....	6.893	2,000	13,786.00
Chicago, Rock Island & Pacific—Southwestern Branch.....	27.78	6,000	166,680.00
Missouri, Iowa & Nebraska.....	27.797	2,200	61,153.40
<i>Weber</i>	66.75		247,194.00
Crooked Creek.....	8.60	2,000	17,000.00
Des Moines & Fort Dodge.....	21.21	3,200	67,872.00
Illinois Central.....	26.74	5,300	141,722.00
Minneapolis & St. Louis.....	10.30	2,000	20,600.00
<i>Winnebago</i>	21.14		42,280.00
Minneapolis & St. Louis.....	21.14	2,000	42,280.00
<i>Winnebush</i>	58.42		230,170.00
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	1.14	2,500	2,860.00
Chicago, Milwaukee & St. Paul.....	55.48	4,000	221,920.00
Chicago, Milwaukee & St. Paul—Racine & Southwestern Division.....	1.80	3,000	5,400.00
<i>Woodbury</i>	41.15		154,268.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Division.....	5.78	2,500	14,460.00
Illinois Central.....	6.41	5,300	33,973.00
Maple River.....	5.55	2,300	12,765.00
Sioux City & Pacific.....	22.29	4,000	89,160.00
St. Paul & Sioux City.....	1.12	3,500	3,920.00
<i>Worth</i>	31.96		136,020.00
Burlington, Cedar Rapids & Northern.....	7.22	5,000	36,100.00
Central Iowa.....	13.45	4,000	53,800.00
Chicago, Milwaukee & St. Paul.....	11.27	4,000	45,080.00
Minneapolis & St. Louis.....	.02	2,000	40.00
<i>Wright</i>	19.30		38,400.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division.....	13.72	2,000	27,440.00
Toledo & Northwestern.....	5.48	2,000	10,960.00
Total.....	5268.7903		\$ 25,742,301.60

TABLE No. II.

Length and assessed value of railroads, January 1, 1881.

COMPILED BY THE SECRETARY OF STATE.

NAMES OF RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids & Northern	229.25	\$ 5,000	\$ 1,146,250.00
Iowa City Division	83.013	2,000	166,026.00
Iowa Falls Division	55.11	2,000	110,220.00
Milwaukee Division	94.13	2,500	235,325.00
Muscatine Division	30.58	2,500	76,450.00
Pacific Division	48.12	4,000	192,480.00
Burlington & Northwestern	38.37	1,500	57,555.00
Burlington & Southwestern	79.60	2,500	199,000.00
Centerville, Moravia & Albia	24.03	2,000	48,060.00
Central Iowa	190.64	4,000	762,560.00
Grinnell & Montezuma Branch	13.643	2,000	27,286.00
Chicago, Burlington & Quincy	282.936	12,600	3,564,993.60
Albia, Knoxville & Des Moines	32.887	2,000	65,774.00
Albia & Moravia	11.477	2,000	22,954.00
Bethany Branch	8.259	2,000	6,518.00
Brownville & Nodaway Valley	25.228	2,000	50,456.00
Chariton Branch	36.541	2,000	73,082.00
Chariton, Des Moines & Southern	33.00	2,000	66,000.00
Creston Branch	42.68	4,000	170,720.00
Creston & Northern	27.704	2,000	55,408.00
Des Moines & Knoxville	34.920	2,000	69,840.00
Grant City Branch	15.790	2,000	31,580.00
Hastings & Avoca	15.727	2,000	31,454.00
Keokuk & St. Paul	42.011	3,500	147,038.50
Leon, Mt. Ayr & Southwestern	35.25	2,000	70,500.00
Nebraska City Branch	39.177	3,000	117,531.00
Nebraska City, Sidney & Northeastern	21.057	2,000	42,114.00
Red Oak & Atlantic	17.992	2,000	35,984.00
Chicago, Milwaukee & St. Paul	370.89	4,000	1,482,760.00
Dubuque Division	190.80	3,500	667,800.00
Cascade Branch	35.75	1,000	35,750.00
Waukon Branch	22.93	1,000	22,930.00
Racine & Southwestern Division	318.49	3,000	955,470.00
Sioux City & Dakota Division	48.33	2,500	120,825.00
Chicago & Northwestern	365.01	10,500	3,727,605.00
Des Moines & Minneapolis (Broad gauge)	37.00	2,500	92,500.00
Des Moines & Minneapolis (Narrow gauge)	20.50	1,000	20,500.00
Iowa Midland	70.98	2,000	141,960.00
Iowa Railway, Coal & Manufacturing Company	3.25	2,000	6,500.00
Maple River	72.55	2,300	166,865.00
Stanwood & Tipton	8.50	2,500	21,250.00
Toledo & Northwestern	95.45	2,000	190,900.00
Chicago, Rock Island & Pacific	318.08	12,600	4,007,808.00
Atlantic & Southern	14.71	2,000	29,420.00
Audubon Branch	24.54	2,000	49,080.00
Avoca, Macedonia & Southwestern	17.61	2,000	35,220.00
Guthrie & Northwestern	14.58	2,000	29,160.00
Harlan Branch	11.84	2,000	23,680.00
Indianola & Winterset Branch	48.24	2,500	120,600.00
Keokuk & Des Moines	162.20	3,500	567,700.00
Keosauqua Branch	4.40	2,000	8,800.00
Newtown & Monroe Branch	17.00	2,000	34,000.00
Oskaloosa Branch	128.18	5,500	704,990.00
Southwestern Branch	129.38	6,000	776,280.00
Clarinda & St. Louis	11.428	2,000	22,856.00
Council Bluffs & St. Louis	65.98	4,000	263,920.00
Crooked Creek	8.50	2,000	17,000.00

TABLE No. II—CONTINUED.

. NAMES OF RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Des Moines & Ft. Dodge.....	83.50	\$ 3,200	\$ 267,200.00
Des Moines Northwestern.....	28.50	1,500	42,750.00
Dubuque & Dakota.....	63.90	2,600	166,140.00
Ft. Madison & Northwestern.....	11.25	1,000	11,250.00
Illinois Central.....	326.58	5,300	1,730,874.00
Cedar Falls & Minnesota.....	75.58	3,000	226,740.00
Iowa Eastern.....	14.00	800	11,200.00
Kansas City, St. Joseph & Council Bluffs.....	58.0923	5,000	265,461.50
Minneapolis & St. Louis.....	88.61	2,000	177,220.00
Missouri, Iowa & Nebraska.....	70.925	2,200	156,035.00
St. Louis, Keokuk & Northwestern.....	.25	3,000	750.00
Keokuk & Northwestern.....	21.25	2,000	42,500.00
St. Louis, Ottumwa & Cedar Rapids.....	43.31	2,200	95,282.00
St. Paul & Sioux City.....	57.25	3,500	200,375.00
Rock River Branch.....	18.553	2,000	37,106.00
Sioux City & Pacific.....	80.47	4,000	321,880.00
Toledo, Peoria & Western.....	.75	3,000	2,250.00
Total.....	5268.7903		\$ 25,742,301.00

TABLE No. III.

Showing the assessed value per mile and the aggregate assessed value in each of the several counties of the State of Iowa, of sleeping-cars not owned by the railroads, January 1, 1881, as assessed by the Executive Council, March 3, 1881, as provided in Chapter 114, Acts of the Seventeenth General Assembly:

COMPILED BY THE SECRETARY OF STATE.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Adair</i>	6.61	\$	\$ 661.00
Chicago, Rock Island & Pacific.....	6.61	100	661.00
<i>Adams</i>	26.443		5,949.87
Chicago, Burlington & Quincy.....	26.443	225	5,949.87
<i>Appanoose</i>	37.141		2,604.05
Chicago, Rock Island & Pacific—Southwestern Branch.....	29.88	75	2,241.00
St. Louis, Ottumwa & Cedar Rapids.....	7.261	60	363.05
<i>Benton</i>	47.85		3,013.50
Burlington, Cedar Rapids & Northern.....	23.01	50	1,150.50
Chicago & Northwestern.....	24.84	75	1,863.00
<i>Black Hawk</i>	32.74		1,637.00
Burlington, Cedar Rapids & Northern.....	32.74	50	1,637.00
<i>Boone</i>	27.53		2,064.75
Chicago & Northwestern.....	27.53	75	2,064.75
<i>Bremer</i>	4.18		209.00
Burlington, Cedar Rapids & Northern.....	4.18	50	209.00
<i>Butler</i>	21.06		1,053.00
Burlington, Cedar Rapids & Northern.....	21.06	50	1,053.00
<i>Carroll</i>	25.41		1,905.75
Chicago & Northwestern.....	25.41	75	1,905.75
<i>Cass</i>	27.47		2,747.00
Chicago, Rock Island & Pacific.....	27.47	100	2,747.00
<i>Cedar</i>	40.81		3,009.00
Burlington, Cedar Rapids & Northern.....	8.95	50	447.50
Chicago & Northwestern.....	24.98	75	1,873.50
Chicago, Rock Island & Pacific.....	6.88	100	688.00
<i>Cerro Gordo</i>	43.889		2,191.95
Burlington, Cedar Rapids & Northern.....	10.57	50	528.50
Central Iowa.....	24.34	50	1,217.00
Chicago, Milwaukee & St. Paul.....	8.929	50	446.45
<i>Clarke</i>	26.449		5,951.03
Chicago, Burlington & Quincy.....	26.449	225	5,951.03
<i>Clinton</i>	40.17		3,012.75
Chicago & Northwestern.....	40.17	75	3,012.75
<i>Crawford</i>	31.56		2,367.00
Chicago & Northwestern.....	31.56	75	2,367.00
<i>Dallas</i>	17.56		1,756.00
Chicago, Rock Island & Pacific.....	17.56	100	1,756.00
<i>Davis</i>	48.976		3,017.05
Chicago, Rock Island & Pacific—Southwestern Branch.....	22.73	75	1,704.75
St. Louis, Ottumwa & Cedar Rapids.....	26.246	50	1,312.30
<i>Des Moines</i>	39.415		5,161.86
Burlington, Cedar Rapids and Northern.....	21.18	50	1,059.00
Chicago, Burlington & Quincy.....	18.235	225	4,102.86
<i>Floyd</i>	20.57		1,028.50
Burlington, Cedar Rapids & Northern.....	20.57	50	1,028.50
<i>Franklin</i>	27.09		1,354.50
Central Iowa.....	27.09	50	1,354.50

TABLE No. III—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Fremont</i>	86.6991	\$	\$ 2,533.71
Council Bluffs & St. Louis	8.749	50	437.45
Kansas City, St. Joseph & Council Bluffs	27.9601	75	2,093.26
<i>Greene</i>	24.51	..	1,838.25
Chicago & Northwestern	24.51	75	1,838.25
<i>Guthrie</i>	31.21	..	2,121.00
Chicago, Rock Island & Pacific	31.21	100	2,121.00
<i>Hardin</i>	28.96	..	1,448.00
Central Iowa	28.96	50	1,448.00
<i>Harrison</i>	30.33	..	2,274.75
Chicago & Northwestern	30.33	75	2,274.75
<i>Henry</i>	19.70	..	4,432.50
Chicago, Burlington & Quincy	19.70	225	4,432.50
<i>Iowa</i>	25.16	..	2,616.00
Chicago, Rock Island & Pacific	25.16	100	2,616.00
<i>Jasper</i>	38.11	..	3,612.00
Central Iowa	3.98	50	199.00
Chicago, Rock Island & Pacific	34.13	100	3,413.00
<i>Jefferson</i>	52.319	..	7,781.78
Chicago, Burlington & Quincy	25.719	225	5,786.78
Chicago, Rock Island & Pacific—Southwestern Branch	26.60	75	1,995.00
<i>Johnson</i>	43.21	..	3,518.50
Burlington, Cedar Rapids & Northern	16.05	50	802.50
Chicago, Rock Island & Pacific	27.16	100	2,716.00
<i>Linn</i>	50.96	..	3,280.00
Burlington, Cedar Rapids & Northern	21.66	50	1,083.00
Chicago & Northwestern	29.30	75	2,197.50
<i>Louisia</i>	23.15	..	1,167.50
Burlington, Cedar Rapids & Northern	23.15	50	1,157.50
<i>Lucas</i>	26.841	..	2,039.23
Chicago, Burlington & Quincy	26.841	225	6,039.23
<i>Madison</i>	7.67	..	767.00
Chicago, Rock Island & Pacific	7.67	100	767.00
<i>Mahaska</i>	25.17	..	1,258.50
Central Iowa	25.17	50	1,258.50
<i>Marshall</i>	55.78	..	3,438.75
Central Iowa	29.79	50	1,489.50
Chicago & Northwestern	25.99	75	1,949.25
<i>Mills</i>	74.3228	..	9,469.39
Chicago, Burlington & Quincy	30.249	225	6,806.03
Council Bluffs & St. Louis	25.69	50	1,284.50
Kansas City, St. Joseph & Council Bluffs	18.3848	75	1,378.86
<i>Mitchell</i>	7.75	..	387.50
Chicago, Milwaukee & St. Paul	7.75	50	387.50
<i>Monroe</i>	41.329	..	6,927.77
Central Iowa	13.55	50	677.50
Chicago, Burlington & Quincy	27.779	225	6,250.27
<i>Montgomery</i>	27.02	..	6,079.59
Chicago, Burlington & Quincy	27.02	225	6,079.59
<i>Muscatine</i>	43.68	..	3,422.50
Burlington, Cedar Rapids & Northern	18.91	50	945.50
Chicago, Rock Island & Pacific	24.77	100	2,477.00
<i>Page</i>	19.801	..	990.05
Council Bluffs & St. Louis	19.801	50	990.05
<i>Polk</i>	27.65	..	2,768.00
Chicago, Rock Island & Pacific	27.65	100	2,768.00
<i>Pottawattamie</i>	87.3474	..	7,692.06
Chicago, Burlington & Quincy	1.87	225	420.75
Chicago & Northwestern	20.82	75	1,561.50
Chicago, Rock Island & Pacific	45.16	100	4,516.00
Council Bluffs & St. Louis	11.74	50	587.00
Kansas City, St. Joseph & Council Bluffs	6.7874	75	508.81
<i>Poweshiek</i>	48.34	..	3,693.50
Central Iowa	22.81	50	1,140.50
Chicago, Rock Island & Pacific	25.53	100	2,553.00
<i>Scott</i>	13.71	..	1,371.00
Chicago, Rock Island & Pacific	13.71	100	1,371.00
<i>Shelby</i>	6.41	..	641.00
Chicago, Rock Island & Pacific	6.41	100	641.00

TABLE No. III—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Story</i>	24.23	\$..	\$ 1,817.25
Chicago & Northwestern.....	24.23	75	1,817.25
<i>Tama</i>	25.34	..	1,900.50
Chicago & Northwestern.....	25.34	75	1,900.50
<i>Union</i>	25.775	..	5,799.37
Chicago, Burlington & Quincy.....	25.775	225	5,799.37
<i>Washington</i>	14.68	..	1,101.00
Chicago, Rock Island & Pacific—Southwestern Branch.....	14.68	75	1,101.00
<i>Wayne</i>	27.78	..	2,083.50
Chicago, Rock Island & Pacific—Southwestern Branch.....	27.78	75	2,083.50
<i>Wapello</i>	44.869	..	7,111.00
Chicago, Burlington & Quincy.....	26.856	225	6,042.20
Chicago, Rock Island & Pacific—Southwestern Branch.....	7.71	75	578.25
St. Louis, Ottumwa & Cedar Rapids.....	9.803	50	490.15
<i>Worth</i>	31.94	..	1,597.00
Burlington, Cedar Rapids & Northern.....	7.22	50	361.00
Central Iowa.....	13.45	50	672.50
Chicago, Milwaukee & St. Paul.....	11.27	50	563.50
Total	1694.1273	..	\$ 163,561.20

TABLE No. IV.

Showing the number of miles on which sleeping-cars, not owned by the railroad companies, are run in the State of Iowa, and the assessed valuation per mile, and aggregate assessed value, as fixed by the Executive Council, March 3, 1881, as required by the provisions of Chapter 114, Acts of the Seventeenth General Assembly:

COMPILED BY THE SECRETARY OF STATE.

NAMES OF RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids & Northern.....	229.26	\$ 50.00	\$ 11,462.50
Central Iowa.....	189.14	50.00	9,457.00
Chicago, Burlington & Quincy.....	282.936	225.00	63,660.60
Chicago, Milwaukee & St. Paul.....	27.949	50.00	1,397.45
Chicago & Northwestern.....	355.01	75.00	26,625.75
Chicago, Rock Island & Pacific.....	318.08	100.00	31,808.00
Southwestern Branch.....	129.38	75.00	9,703.50
Council Bluffs & St. Louis.....	65.98	50.00	3,299.00
Kansas City, St. Joseph & Council Bluffs.....	53.0923	75.00	3,981.92
St. Louis, Ottumwa & Cedar Rapids.....	43.31	50.00	2,165.50
Total	1694.1278	.....	\$ 163,561.2

TABLE No. V.

Showing, for the year 1880, the aggregate gross and net earnings, average gross and net earnings per mile, operating expenses, cost per mile in operating road, loss in operating road, and amount of taxes paid.

NAME OF RAILROADS.	Aggregate gross earnings.	Aggregate net earnings.	Average gross earnings per mile.	Average net earnings per mile.	Operating expenses, repairs and taxes.	Cost per mile in operating road.	Loss in operating road.	Taxes paid.
<i>a</i> Burlington, Cedar Rapids & Northern Iowa City Division	\$ 1,440,606.58		6,284.26					
Iowa Falls Division	69,551.95		887.84					
Milwaukee Division	6,610.69		119.95					
Muscatine Division	217,986.03	\$ 706,757.12	2,315.80	\$ 1,313.87	\$ 1,343,724.71	\$ 2,487.44		
Pacific Division	73,875.86		2,383.19					
<i>b</i> Burlington & Northwestern	194,185.01	24,892.21	4,035.43	648.66	40,301.44	1,050.38		297.63
<i>c</i> Burlington & Southwestern	65,180.65	1,699.00	1,699.00		203,292.72	2,651.93	13,655.11	3,739.38
<i>d</i> Centerville, Moravia & Albion	190,274.61		2,390.39					
Central Iowa, with G. & M. Br.	992,076.19	341,398.16	4,709.63	1,670.71	620,778.03	3,038.82		18,914.29
Chicago, Burlington & Quincy	5,487,641.01	2,888,416.71	19,430.69	10,208.73	2,609,224.30	9,221.96		
Albia & Moravia	88,794.32		1,309.53		93,436.89	1,378.00		
Brownville & Nodaway Valley	516.61		45.01		2,642.45	2,647.87	4,642.57	
<i>d</i> Charleston Br., Bethany Br. & L., Mt. A. & S. W.	27,913.17		1,106.44		33,933.84	1,345.09	2,326.84	
Charlton, Des Moines & Southern	113,089.93		1,244.93		122,852.82	1,362.19	6,020.67	
Greton Branch	28,390.59	5,120.09	860.32	155.15	28,370.50	706.17	9,742.89	
Greton & Northern	177,086.24	64,437.59	4,149.14	1,509.79	113,647.74	2,639.35		
Great City Br., included in Charlton Br.	20,317.17	1,960.10	783.37	87.14	18,457.07	666.23		107,860.36
Hastings & Avoca	2,988.57	447.48	180.02	28.45	2,541.09	161.57		
Keokuk & St. Paul	156,264.76	47,874.89	3,719.61	1,132.44	108,889.83	2,587.17		
Nebraska City Branch	117,433.21	31,897.60	2,997.50	814.19	85,535.61	2,183.31		
Nebraska City, Sidney & Northeastern	8,217.76		390.26		14,167.59	672.82	5,494.88	
Red Oak & Atlantic	14,439.89		892.57		15,697.90	872.49	1,268.01	
Chicago, Mil. & St. Paul, I. & D. and I. & M. Divs.	980,904.54	329,348.57	2,646.16	898.48	651,555.97	1,757.68		43,728.00
Des Moines Division	88,587.82	14,651.06	274.84	53.73	83,916.77	216.11		
Sioux City & Dakota Division	878,262.83	198,057.27	2,767.83	621.86	680,205.56	2,136.72		16,770.23
Sioux City & Dakota Division	48,081.88	12,643.20	993.88	261.60	35,438.68	732.28		

TABLE No. V—CONTINUED

NAMES OF RAILROADS.	Aggregate gross earnings.		Aggregate net earnings.	Average gross earnings per mile.	Average net earnings per mile.	Operating ex-penses, repairs and taxes.	Cost per mile in operating road.	Loss in operating road.	Taxes paid.
	\$	¢	\$	\$	\$	\$	\$	\$	\$
Chicago & Northwestern.....	4,610,775.31		1,269,803.60	12,987.79	3,633.14	3,390,971.91	9,354.59		163,696.19
† Des Moines & Minneapolis.....	86,770.99			1,491.61		188,911.98	2,751.49	79,440.09	2,029.16
Iowa Midland.....	72,302.77			1,013.83		98,426.98	1,916.23	21,392.51	3,500.29
Iowa Ry. Coal & Manufacturing Co.....	72,301.12			1,083.04		2,644.43	762.90	243.31	267.09
† Maple River.....	78,541.90			1,041.24					
St. Louis & Northwestern.....	33,978.00			1,697.48	93.01	30,174.50	315.14		491.51
Chicago, Rock Island & Pacific.....	39,922.98		8,878.08	469.18	4,172.17	4,269,469.38	4,315.51		169,896.17
† Clarinda & St. Louis.....	8,045,662.54		3,716,406.16	8,967.68					
† Council Bluffs & St. Louis.....	27,984.18			1,491.14					
Crooked Creek.....	26,984.18			4,093.18					
Des Moines & Fort Dodge.....	9,461.16			3,113.08		10,840.80	1,275.40		387.00
Des Moines & Northwestern.....	924,723.10		143,920.22	3,888.22	1,723.60	180,904.86	2,165.82	1,970.75	7,189.06
† Dubuque & Dakota (no report)	43,653.14		18,717.77	1,688.71	666.77	26,136.37	681.94		116.53
St. Paul & Northern Pacific.....	12,403.76		4,861.76	1,102.47	443.82	7,490.97	659.65		60,774.51
† St. Paul & Northwestern.....	1,775,467.42		75,686.54	4,114.88	187.86	1,699,801.08	4,296.89	3,152.65	293.09
Illinois Central and Cedar Falls & Minnesota.....	31,723.15			687.58		14,672.40	1,062.31		
Iowa Eastern.....	231,068.36			4,362.28		60,240.59	679.84		272.87
Kansas City, St. Joseph & Council Bluffs.....	106,435.70		45,195.31	1,689.28	510.05				
† Minneapolis & St. Louis.....	77,267.71			3,699.29					
Missouri, Iowa & Nebraska.....	933.06			8,212.70					
St. Louis, Keokuk & Northwestern.....	9,701.39			127.10					
St. Louis, Keokuk & Northwestern.....	44,927.29			3,486.80		70,092.44	1,617.00	5,906.15	
St. Paul & Sioux City.....	174,453.56		61,442.75	3,046.52	1,073.24	112,987.83	1,973.88		8,464.54
St. Paul & Sioux City Branch.....	1,781.27			86.08		10,097.60	543.19	8,394.23	
Sioux City & Pacific.....	322,436.59		118,931.13	4,006.96	1,477.96	203,508.46	2,598.99		8,804.70
† Toledo, Peoria & Western.....									
Total.....	\$ 27,797,143.14		\$ 10,164,202.01			\$ 17,163,688.80		\$ 155,177.61	\$ 557,386.31

a Net earnings and operating expenses include 12.56 miles in Minnesota.
 b Operating expenses include \$4,110 track rental.
 c Operating expenses include \$12,000 track rental.
 d Includes Grant City Branch.
 e Operating expenses include \$1,963,776.80 track rental, and \$36,027.06 interest on bonds.
 f Operating expenses included in main line.
 g Operating expenses included in main line.
 h Main line and branches.
 i Operating expenses include \$708,702.87 track rental.
 j Operating expenses do not include taxes.
 k Operating expenses do not include taxes.
 l Operated by Wabash, St. Louis and Pacific Ry Co.
 m Operating expenses include \$34,099.80 track rental.

LIST

Of the principal officers of the railroads of the State, with post-office address.

BURLINGTON, CEDAR RAPIDS & NORTHERN.

President, J. Tracy, Burlington, Iowa.
 Secretary, W. D. Walker, Cedar Rapids, Iowa.
 Treasurer, Alex. Taylor, New York.
 General Superintendent, C. J. Ives, Cedar Rapids, Iowa.
 Chief Engineer, Wm. P. Clark, Cedar Rapids, Iowa.
 Auditor, J. C. Broeksmit.

BURLINGTON & NORTHWESTERN.

President, T. W. Barhydt, Burlington, Iowa.
 Vice-President, Charles Mason, Burlington, Iowa.
 Secretary and Treasurer, R. M. Green, Burlington, Iowa.
 General Superintendent and Chief Engineer, John T. Gerry, Burlington, Iowa.

BURLINGTON & SOUTHWESTERN.

President and General Manager, Elijah Smith, Boston, Mass.
 Secretary, Treasurer and Auditor, J. A. Ostrander, Burlington, Iowa.
 General Superintendent, John W. Smith, Burlington, Iowa.
 Chief Engineer, H. A. Sumner, Burlington, Iowa.

CENTERVILLE, MORAVIA & ALBIA.—(See *Wabash, St. Louis & Pacific.*)

CENTRAL IOWA.

President, Isaac M. Cate, Baltimore.
 Vice-President, Russell Sage, New York.
 Secretary, Chas. Alexander, Marshalltown, Iowa.
 Treasurer and General Superintendent, D. N. Pickering, Marshalltown, Iowa.
 Chief Engineer, Chas. C. Gilman, Marshalltown, Iowa.
 Auditor, M. C. Healion, Marshalltown, Iowa.

CHICAGO, BURLINGTON & QUINCY.

President, J. M. Forbes, Boston.
 Vice-President, C. E. Perkins, Burlington.
 Secretary, J. G. Walker, Chicago.
 Treasurer, A. T. Hall, Chicago.
 General Manager, T. J. Potter, Chicago.
 Chief Engineer, R. J. McClure, Chicago.
 Auditor, J. L. Lathrop, Chicago.
 Superintendent of Iowa Divisions, W. C. Perkins, Burlington, Iowa.
 Assistant Superintendent Iowa Divisions, C. M. Levey, Burlington, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL.

President, Alex. Mitchell, Milwaukee, Wis.
 Vice-President, Julius Wadsworth, New York.
 Secretary and Treasurer, R. D. Jennings, Milwaukee, Wis.
 General Manager, S. S. Merrill, Milwaukee, Wis.
 General Superintendent, W. C. Van Horne, Milwaukee, Wis.
 Chief Engineer, D. J. Whittemore, Milwaukee, Wis.
 Auditor, James P. Whaling, Milwaukee, Wis.
 Superintendent Iowa & Minnesota and Iowa & Dakota Divisions, Charles H. Prior, Minneapolis, Minn.
 Superintendent Dubuque Division, F. O. Wyatt, Dubuque, Iowa.
 Superintendent Racine and Southwestern Division, D. A. Olin, Racine, Wis.
 Superintendent Sioux City and Dakota Division, Geo. E. Merchant, Sioux City, Iowa.

CHICAGO & NORTHWESTERN.

President, Albert Keep, Chicago.
 Vice-President, Secretary and Treasurer, Martin L. Sykes, New York.
 General Manager, Marvin Hughitt, Chicago.
 Chief Engineer, E. H. Johnson, Chicago.
 Auditor, J. B. Redfield, Chicago.
 Superintendent of Iowa Divisions, J. M. Whitman, Clinton, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC.

President, Hugh Riddle, Chicago.
 First Vice-President, David Dows, New York.
 Second Vice-President and General Manager, R. R. Cable, Chicago.
 Secretary and Treasurer, Francis H. Tows, New York.
 Local Treasurer, Warren G. Purdy, Chicago.
 General Superintendent, A. Kimball, Davenport, Iowa.
 Assistant General Superintendent, A. Manvel, Chicago.
 Auditor, C. F. Jilson, Chicago.
 Superintendents of Iowa Divisions, H. F. Royce, Des Moines, Iowa, John Givin, Keokuk, Iowa, and Geo. F. Walker, Trenton, Missouri.

CLARINDA & ST. LOUIS.—(See *Wabash, St. Louis & Pacific*.)

COUNCIL BLUFFS & ST. LOUIS.—(See *Wabash, St. Louis & Pacific*.)

CROOKED CREEK.

President, General Manager, General Superintendent and Superintendent of Iowa Divisions, Walter C. Willson, Webster City, Iowa.
 Vice-President, T. H. Judd, Milwaukee, Wis.
 Secretary and Treasurer, J. M. Funk, Webster City, Iowa.
 Auditor, George W. Post, Lehigh, Iowa.

DES MOINES & FT. DODGE.

President, Chas. E. Whitehead, New York.
 Vice-President, Chas. Dana, New York.
 Secretary, Frank Saunders, New York.
 Auditor and Assistant Treasurer, Geo. W. Ogilvie, Des Moines, Iowa.
 General Superintendent, Chas. N. Gilmore, Des Moines, Iowa.
 Chief Engineer, James Carrs, Des Moines, Iowa.

DES MOINES NORTHWESTERN.

President, J. S. Polk, Des Moines, Iowa.
 Vice-President, J. S. Clarkson, Des Moines, Iowa.
 Secretary, J. S. Runnells, Des Moines, Iowa.
 Treasurer, F. M. Hubbell, Des Moines, Iowa.
 General Superintendent, C. N. Gilmore, Des Moines, Iowa.

DUBUQUE & DAKOTA.—NO REPORT.

FT. MADISON & NORTHWESTERN.

President, J. C. Atlee, Ft. Madison, Iowa.
 Treasurer and General Superintendent, S. B. Kenrick, Ft. Madison, Iowa.
 Chief Engineer, Chas. A. Gilchrist, Ft. Madison, Iowa.

ILLINOIS CENTRAL.

President, W. K. Ackerman, Chicago.
 Vice-President, James C. Clarke, Chicago.
 Secretary, L. A. Catlin, New York.
 Treasurer, L. V. F. Randolph, New York.
 Traffic Manager, J. F. Tucker, Chicago.
 General Superintendent, E. T. Jeffery, Chicago.
 Auditor, J. C. Welling, Chicago.
 Superintendent of Iowa Divisions, D. W. Parker, Dubuque, Iowa.

IOWA EASTERN.

President and General Superintendent, E. H. Williams, Beulah, Iowa.
 Treasurer, Frank Larrabee, McGregor, Iowa.

IOWA MIDLAND.—(See *Chicago & Northwestern.*)IOWA RAILWAY, COAL AND MANUFACTURING COMPANY.—(See *Chicago & Northwestern.*)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS.

President, Henry Parkman, Boston.
 Secretary and Treasurer, E. E. Pratt, Boston.
 General Superintendent, J. F. Barnard, St. Joseph, Missouri.
 Auditor and Assistant Treasurer, C. M. Carter, St. Joseph, Missouri.

MINNEAPOLIS & ST. LOUIS.

President, W. D. Washburn, Minneapolis, Minnesota.
 Vice-President, R. B. Langdon, Minneapolis, Minnesota.
 Secretary, W. D. Hale, Minneapolis, Minnesota.
 Treasurer, A. H. Bode, Minneapolis, Minnesota.
 General Manager, C. F. Hatch, Minneapolis, Minnesota.
 Superintendent, E. W. Gaylord, Minneapolis, Minnesota.
 Chief Engineer, W. W. Rich, Minneapolis, Minnesota.
 Auditor, M. P. Hawkins, Minneapolis, Minnesota.

MISSOURI, IOWA & NEBRASKA.—(See *Wabash, St Louis & Pacific.*)

ST. LOUIS, KEOKUK & NORTHWESTERN.

President, A. B. Stone, New York.
 Vice-President and General Superintendent, A. L. Griffin, Keokuk, Iowa.
 Secretary and Auditor, H. B. Blood, Keokuk, Iowa.
 Treasurer, Wm. H. Harris, Cleveland, Ohio.

